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ABSTRACT

This report examines the financial ability of West Virginia's 55 county school boards to balance their budgets for fiscal years 1990-95. Data were gathered from annual financial statements of the county boards, annual state budgets, various state reports on education, and a survey of districts that did not incur any deficits. An overview of West Virginia's financial environment examines the following critical changes: new state funding of capital outlay for building construction and maintenance, resulting in widespread school consolidation; a program to reappraise property values for tax purposes; a new teacher retirement system; changes to the state aid funding formula, reducing the numbers of school personnel; proposed constitutional amendments to impose additional property tax levies; and major legal challenges to the state's school financing system. An examination of the 6 fiscal years, 1990-95, found that student enrollment and the number of school personnel decreased each year; a total of 78 deficits were reported during the period; the number of counties reporting deficits each year increased during the period; and 22 of the 55 counties did not report any deficits. The most prevalent factors contributing to deficits were changes in the school aid formula, lack of excess levies to fund schools, sparsity of population, transportation expenditures, and other required program costs. This report includes 34 data tables detailing school district statistics, a glossary, and information on the West Virginia Education Fund. (SV)

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Education In The Balance

**West Virginia County School Boards: Deficit Experience
Fiscal Years 1990-1995**

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Education Policy Research Institute
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Arnie Margolin

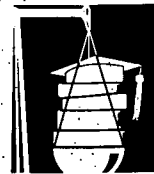


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INTRODUCTION

The purpose of this report is to examine the county school boards' financial ability to successfully balance their respective fiscal year budgets. The time period included in the study covers the last six fiscal years, 1990-1995, as the basis for observation. The specific objective of the research is to identify the most salient factors which appear to be affecting the overall fiscal condition and financial soundness of West Virginia's 55 county school boards. The examination also seeks to provide some insight in determining why the number of school districts which have been experiencing end of the year deficits is increasing.

SOURCES OF INFORMATION

The primary sources of data utilized for the research project included the following:

- The detailed annual financial Statements and reports submitted by the counties to the State Department of Education for each of the six fiscal years, 1990-1995.

- The audited financial Statements of the counties for the fiscal years 1990-1994. For fiscal year 1995, the amounts are from unaudited Statements.

- The State budget for each fiscal year and, for the fiscal years 1992-1995, the "Comprehensive Annual Financial Report," prepared by the State Department of Administration.

- The "Final Report of the Governor's Committee on Education," dated August 15, 1990. The 21 committee members were appointed in May, 1990 by Governor Gaston Caperton.

- The report, "Schools in Crisis - Students at Risk," dated March, 1989. This report was prepared by a special task force on rural school districts. The members were appointed by then State

Superintendent of Schools, Dr. Tom McNeel.

- The "Final Computations, Public School Support Program," a document prepared by the School Finance Division of the State Department of Education, fiscal years 1990-1995.

- The "Fair Share Dilemma," a technical report prepared by Dr. Mary H. Hughes of the West Virginia Education Fund, dated December, 1992.

- Responses to a survey questionnaire, sent to each of the 22 county school districts which did not incur a deficit in any of the six fiscal years included in the study. The survey, designed to gather additional information regarding significant financial strategies, included questions relating to (1) specific budgetary actions, (2) avoiding deficits and (3) decisions which helped generate the greatest cost efficiencies.

- "West Virginia State Budgeting For Education," a paper prepared by Professor Richard Meckley of West Virginia University, dated April 5, 1991.



HISTORICAL BACKGROUND

In 1989-90 West Virginia's public school enrollment¹ stood at 319,660. Without exception, each subsequent school year has witnessed a continuing decrease in the number of students attending public school. In 1994-95, it had declined to 305,432 — a cumulative reduction of 14,228, or 4.45 percent. In 1990-91, it was 315,327; in 1991-92, it was 312,707; in 1992-93, it was 310,670; and in 1993-94, it was 307,167.

Similarly, the number of professional and service personnel employed in our public schools has experienced a steady and consistent downward trend. The number of professional personnel in fiscal year 1990 (FY 1990) was 23,758; by FY 1995 it had dropped to 22,454, representing a decrease of 1,304, or 5.49 percent.

Service personnel employed in FY 1990 was 14,503; in FY 1995, it was 13,868 — a net reduction of 635, or 4.38 percent. These trends are detailed in Table 1, located later in this report.

Based on a review of annual financial Statements submitted by the 55 County Boards of Education to the State Department of Education for the study's time span, it appears another trend may be developing — an increasing number of counties are ending their fiscal years in deficit financial positions.

For the State fiscal year ending June 30, 1990 (FY 1990), there were five counties that reported a deficit (Berkeley, Clay, Kanawha, Taylor and Wyoming). The next year, FY 1991, the number more than doubled to 12 (Barbour, Calhoun, Clay, Harrison, Kanawha, Logan, Mercer, Summers, Taylor, Tucker, Webster and Wyoming). In FY 1992, 14 counties incurred a deficit (Barbour, Clay, Greenbrier, Kanawha, Logan, Mercer, Nicholas, Raleigh, Summers, Taylor, Tucker, Webster, Wood and Wyoming). Again, in FY 1993, 14 counties experienced a deficit

(Boone, Braxton, Clay, Doddridge, Gilmer, Greenbrier, Hampshire, Hardy, Kanawha, Nicholas, Pendleton, Preston, Summers and Wood). In FY 1994, 17 counties recorded deficits, the most during any of the six years included in the study.

The most recent year for which data is available; FY 1995, indicates 16 counties reporting a deficit, or approximately 29 percent of the State's 55 counties. They are Braxton, Clay, Grant, Hardy, Harrison, Lincoln, Mingo, Monroe, Nicholas, Pendleton, Randolph, Ritchie, Roane, Summers, Tucker and Webster.

Tables 2 through 7 summarize the specific deficit amounts reported for each respective fiscal-year 1990-1995, calculated on a per pupil basis.

An examination of the six fiscal years, 1990-1995, reveals the following:

- There were a total of 78 deficits reported;
- One county (Clay) incurred a deficit every year;
- One county (Summers) experienced a deficit in five of the six years;
- Four counties (Kanawha, Nicholas, Tucker and Webster) had deficits in four of the six years;
- Of the 16 counties with deficits in the most recent year (FY 1995), 14 of them were also in a deficit position at the end of 1994 (Braxton, Clay, Grant, Hardy, Harrison, Lincoln, Mingo, Monroe, Nicholas, Pendleton, Randolph, Summers, Tucker and Webster);
- Of those 14 counties, the magnitude of the deficit increased in 11 of them (Braxton, Clay, Harrison, Lincoln, Mingo, Monroe, Nicholas, Randolph, Summers, Tucker and Webster); and,
- On the positive side of the ledger, there were 22 counties which did not have a deficit in any of the six years. (Table 8 lists them and their respective fund balances at the end of fiscal 1995).

¹For purposes of definition, the enrollment figures for each year represent the number of students on which State funding was based.



During this period of declining enrollments and decreasing employment levels:

- Why are an increasing number of county school boards struggling to balance their budgets?
- What factors are contributing to the financial problems?
- Are there any common variables at work, which would help explain what is happening among and between the 55 different counties?
- What can we learn from the 22 counties which have not experienced any deficits in the last six years?
- Can their success be replicated in the other jurisdictions?
- Are there structural problems inherent to our School Aid Formula which possibly could be contributing to the problem?

A comprehensive analysis, specifically addressing the fiscal and financial condition of our school districts will provide some insight to these inquiries. Moreover, it will serve as a timely and relevant resource in our collective efforts to maximize the efficient management of every dollar we spend to finance public education in West Virginia.



THE FINANCIAL ENVIRONMENT

In order to increase our understanding of the current fiscal condition of the school districts, it is important to identify the most significant changes (i.e., programs, policies, litigation and funding formula revisions) that have altered West Virginia's global financial environment and the State's overall school finance system. These critical changes include the following:

- Funding of Capital Outlay (School Building Authority)
- Property Reappraisal Program
- New Teacher Retirement System
- State Aid Funding Formula
- Proposed Constitutional Amendments (Excess Levies)
- Major Litigation

Funding of Capital Outlay (School Building Authority)

In 1988, the School Building Authority was created (Chapter 18, Article 9D of the Code of West Virginia) to facilitate and provide funds for the acquisition, construction and maintenance of elementary and secondary public school buildings. As of June 30, 1995, the Authority had committed to provide approximately \$431.38 million² in grants to county school boards. Thirty-nine new schools have been opened, and 82 additions and 470 major renovations have been completed on existing facilities.

On March 18, 1994, legislation was passed (Senate Bill No. 1008) which dedicated up to \$18 million in annual net profits of the West Virginia Lottery over a ten year period, to fund bond issues in an aggregate principal amount, not to exceed \$160 million.

Prior to the establishment of this new funding mechanism, the Authority received annual budget appropriations to finance its building program. During the six fiscal years, 1990-1995, the Authority was appropriated a total of approxi-

mately \$132.85 million from the State's general revenue fund (FY 1990, \$7.74 million; FY 1991, \$21.44 million; FY 1992, \$21.44 million; FY 1993, \$23.44 million; FY 1994, \$35.44 million; and FY 1995, \$23.35 million).

Property Reappraisal Program

Property tax revenues are a major funding source for schools in West Virginia. In FY 1994, the total property taxes levied statewide were \$670.6 million.³ Of this amount, \$457.2 million (68.2 percent) was distributed to public elementary and secondary education. The State received \$2.5 million (.4 percent); counties received \$160.3 million (23.9 percent); and the municipalities received \$50.5 million (7.5 percent).

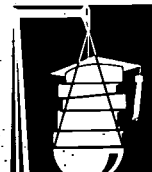
Moreover, as part of the calculations in determining the total amount of State dollars provided to each county under the School Aid Formula, the "local share" must be computed (West Virginia Code, 18-9A-11). Local share represents each county's financial contribution to public school costs based on the value of its real property. The local tax revenues are subtracted from the basic foundation costs (e.g., salaries, fixed charges, transportation, administrative costs, current expenses and improvement of instructional programs) to arrive at the amount of State aid.

Therefore, because the amount of property tax revenues which are generated each year is critical to the overall financial system supporting statewide public education, the recently implemented property reappraisal program has had a profound impact on the relative amounts of education costs being borne by the State versus the individual counties.

The reappraisal program, which began July 1, 1991, was phased in over a three-year period. It required all tax assessments to be 60 percent of the properties' true and actual value, beginning July 1,

²Independent Auditors' Report of the School Building Authority of West Virginia, Suttle & Stalnaker, June 30, 1995, page 14.

³West Virginia Tax Laws, West Virginia Department of Tax and Revenue, 1993, page 85.



1993.

In FY 1991, under the School Aid Formula, the local share was \$149.6 million (16.10 percent) and the State share was \$779.8 million (83.90 percent) of the total \$929.4 million.⁴ Four years later, in FY 1995, after completion of the reappraisal program, the local share had increased significantly, relative to the State share. Of the total \$1.09 billion financial burden, the local share was \$216.5 million (19.93 percent), compared to the State's share of \$869.9 million (80.07 percent).

Additionally, the rate of growth of the local share far exceeded the growth of the State's share during this period. Between FY 1991 and 1995, the total financial burden (local and State shares) grew approximately \$157 million, or 16.89 percent. While the State's share, \$90.1 million, represented an aggregate increase of only 11.55 percent, the local share increased \$66.9 million, or 44.72 percent.

The dollar amounts and percentages for each fiscal year are contained in Table 9.

New Teacher Retirement System

Up until July 1, 1991 the State operated a single retirement system for school employees. This plan, referred to as the Teachers' Retirement System, is a defined benefit program. Historically, the system was not funded adequately to meet its actuarial obligations. In fact, by the end of FY 1994, the total unfunded pension benefit obligations were approximately \$2.86 billion.⁵

In recognition of the prodigious financial obligation, the State established a new retirement plan, covering those full-time employees hired after June 30, 1991. Unlike the old Teachers' Retirement

System, the benefits depend solely on amounts contributed to the plan, plus investment earnings (a defined contribution plan). By structuring the new plan in this manner, the State should be able to avoid future retirement funding problems; however, in order to properly address the decades of underfunding of the original Teachers' Retirement System, annual budget appropriations have been increased significantly.

Beginning at six percent in FY 1989 and increased to 15 percent in FY 1990, the State appropriation for the retirement program has increased as follows:

Fiscal Year 1989	\$ 23.0 million
Fiscal Year 1990	\$108.1 million
Fiscal Year 1991	\$116.7 million
Fiscal Year 1992	\$113.6 million
Fiscal Year 1993	\$122.9 million
Fiscal Year 1994	\$154.9 million
Fiscal Year 1995	\$161.9 million

State Aid Funding Formula

Major reform legislation⁶ was enacted in 1988, which revised the School Aid Formula. Additional legislation⁷ passed in 1989 and 1990. The combined effect of these changes resulted in a downsizing of the number of employees the formula would fund.

The minimum requirement for professional instructional personnel was changed from 49 to 50 per 1,000 students in adjusted enrollment.⁸ Additionally, beginning in FY 1990, a decreasing net enrollment cap of 76.5 to 74 professional educators per 1,000 students was put in place. The adjusted enrollment cap was modified to decrease from 55 to 53.5 per 1,000 students.

⁴"Final Computations - Public School Support Program," West Virginia Department of Education, fiscal years 1990-1995.

⁵Comprehensive Annual Financial Report, West Virginia Department of Administration, June 30, 1994, page 83.

⁶Enrolled Committee Substitute For Senate Bill 14, passed June 27, 1988, effective from passage.

⁷House Bill 2326, 1989; House Bill 101, 1990 and Senate Bill 8, 1990.

⁸"Adjusted Enrollment" and "Net Enrollment" are both defined in WV Code (18-9A-2). "Net Enrollment" is the number of pupils enrolled in special education programs, kindergarten programs and grades one to twelve, inclusive, of the public schools of the county. It also includes certified adults enrolled in regular secondary vocational programs.

"Adjusted Enrollment" is net enrollment plus twice the number of pupils enrolled for special education, including exceptional gifted, plus the number of pupils in grades nine through twelve enrolled for honors, advanced placement and other programs. No pupil may be counted more than three times for the purpose of determining adjusted enrollment.



These changes were phased in as follows:

Fiscal Year	Adjusted Enrollment Cap (Per 1,000 Students)	Net Enrollment Cap (Per 1,000 Students)
1990	55.00	76.50
1991	54.33	76.00
1992	53.50	75.50
1993	53.50	75.00
1994	53.50	74.50
1995	53.50	74.00

For service personnel the employment ratios were as follows:

Fiscal Year	Adjusted Enrollment Cap (Per 1,000 Students)	Net Enrollment Cap (Per 1,000 Students)
1990	34.00	45.50
1991	34.00	45.00
1992	34.00	44.50
1993	34.00	44.00
1994	34.00	43.75
1995	34.00	43.50

For purposes of calculating the amount of money each county receives, the School Aid Formula operates in a manner which funds the lower of the net enrollment cap and the adjusted enrollment cap.

Proposed Constitutional Amendments (Excess Levies)

In West Virginia, the county boards of education are able to impose an additional levy on taxable property, upon the approval of a majority of the voters in the county. These additional property levies are commonly referred to as excess levies. They cannot continue for more than five years without being resubmitted to the voters for approval.

The public policy issues raised by the existence of excess levies as part of West Virginia's school finance system have

been the subject of, and focus for, considerable debate during the last several decades. The additional dollars generated from excess levies are not considered part of the School Aid Formula and therefore are not equalized or shared with other county school boards.⁹

During FY 1995, the 39 counties with existing property tax excess levies realized aggregate collections of approximately \$197.5 million (see Table 10). These excess levy collections produced just 9 percent less than the *total* local share, \$216.5 million, contributed by all 55 West Virginia counties in the School Aid Formula.

Proposed constitutional amendments which would have replaced the local excess levies with a statewide excess levy of ad valorem taxes were rejected by the voters of the State in 1984 and again in 1988.¹⁰

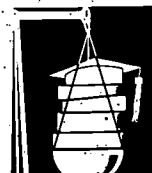
Finally, in 1990, a committee of 21 distinguished West Virginians was appointed by Governor Caperton and asked, as part of its deliberations, "to prepare findings, policy options and recommendations for a long term action agenda for educational renewal in West Virginia." Included in the committee's final report was the following recommendation in pursuit of equal educational opportunities for all students:

*"Assure equity of support for education by requiring that a 100 percent excess levy for education be put in place statewide. This should be approached under the terms of Article 10, Section '1b,' sub-section 'e' of the Constitution and be proposed on a five-year renewal basis so our citizens could evaluate the importance of this effort."*¹¹

⁹*Boards of Education, v. Chafin*, 376 S.E. 2d 113 (1988).

¹⁰Committee Substitute For Senate Joint Resolution 4," adopted March 10, 1984, Vote for 285,771, Vote against 341,426 and "Committee Substitute For House Joint Resolution 29," adopted March 14, 1987, Vote for 100,418, Vote against 127,519.

¹¹"Final Report of the Governor's Committee on Education," August 15, 1990, pages 67-68.



Major Litigation

West Virginia's school financing system has been subjected to major legal challenges during the last twenty years.¹² The current issues date back to 1975, when the parents of five children in Lincoln County filed a class action suit in Kanawha County Circuit Court, alleging the State's school financing methods were discriminatory. Therefore, they argued, they were being denied a "thorough and efficient system of free schools," provided under West Virginia's Constitution.¹³

The Circuit Court dismissed the action and left the legal issues for the West Virginia Supreme Court. In *Pauley v. Kelly* in 1979, the Supreme Court reversed the lower court's action and proposed certain guidelines to assist the Circuit Court in determining a thorough and efficient system. As a result of Circuit Court Judge Arthur Recht's opinion (commonly referred to as the Recht Decision), which found the financing system inadequate, a "Master Plan for Public Education" was developed by a committee of public and private sector representatives and accepted by the Circuit Court on March 4, 1983. It recommended a 17-year implementation period, which the Court changed in its final order to "implementation at the earliest practicable time."

In January, 1995, an "Amended Motion for Enforcement of Judgment" was filed in the Circuit Court of Kanawha County. The motion asserts that the State has failed to implement the "Master Plan" to reform West Virginia's school finance system. It calls on the Court to set a timetable for its implementation and to appoint a special master (commissioner) to oversee the work.

¹²*Pauley v. Kelly*, 255 S.E. 2d 859 (1979). *Pauley v. Bailey*, 324 S.E. 2d 128 (1984).
¹³*West Virginia Constitution*, article XII, section 1.



CONTRIBUTING FACTORS

This section of the report addresses the most prevalent factors contributing to the increased frequency of county school board deficits during the last six fiscal years:

- School Aid Formula Changes
- Lack of Excess Levies
- Sparsity of Population
- Transportation Expenditures
- Other Required Program(s) Costs

School Aid Formula Changes

As referenced earlier, the combined effect of the reform legislation enacted in the late 1980s and early 1990s has resulted in a funding allocation that does not fully compensate counties for their labor costs, in most instances. With labor costs (both direct and indirect) accounting for approximately 85 percent of the aggregate county school budgets, the extent to which the State pays for these obligations can have a direct bearing on the bottom line budget performance each year.

The State's allowance for professional educators is contained in step one of the foundation formula (WV Code 18-9A-4, 5a) and the allowance for service personnel is contained in step two (WV Code 18-9A-5, 5a).

Throughout the six years examined in this report, FY 1990-95, the allowances provided by the School Aid Formula for professional educators and service personnel were less than the actual costs in aggregate terms.

The number of professional educators employed, compared to the number provided by the formula, were as follows:

Fiscal Year	Number Actually Employed	Number Funded in Formula	Difference Under or (Over)
1990	23,758	23,721	(37)
1991	23,291	22,899	(392)
1992	22,846	22,376	(470)
1993	22,591	22,301	(290)
1994	22,557	22,081	(476)
1995	22,453	21,960	(493)

Similarly, the State allowances for service personnel, which includes maintenance staff, cooks, janitors and bus operators, have not kept pace with the actual number of people employed, as the numbers below illustrate:

Fiscal Year	Number Actually Employed	Number Funded in Formula	Difference Under or (Over)
1990	14,503	14,392	(111)
1991	14,479	13,959	(520)
1992	14,231	13,847	(384)
1993	14,000	13,666	(334)
1994	13,904	13,522	(382)
1995	13,868	13,334	(534)

Tables 11 through 22 provide a summary of the specific number of personnel employed, compared to the number funded through the School Aid Formula, for each respective fiscal year.

On a combined basis, the aggregate numbers of professional and service positions left unfunded for each fiscal year were as follows:

Fiscal Year	Professional Educators	Service Personnel	Total Unfunded
1990	36.5	111.8	148
1991	391.9	520	912
1992	469.7	384.4	854
1993	289.5	333.8	624
1994	475.6	382.3	858
1995	493.4	534.1	1027

All 16 counties reporting a deficit at June 30, 1995 (see Table 7), had employed more personnel, either professional, service or both, than the actual number for which they received State funding (for specific numbers see Table 23). Over the six years reflected in this study, these 16 counties accounted for 47 of the 78 reported deficits, or approximately 60 percent of the total.

Absence of Excess Levies

While 39 West Virginia counties have a property tax excess levy in place (see Table 10), the remaining 16 counties do



not have this additional revenue source. They are Barbour, Braxton, Calhoun, Clay, Grant, Hardy, Monroe, Pendleton, Pocahontas, Preston, Randolph, Roane, Summers, Tucker, Upshur and Webster. Over the six years of this study, these 16 counties experienced 39 of the 78 deficits incurred, or 50 percent of the total; 14 of them each experienced at least one budget deficit.

Moreover, of the 22 counties *not* experiencing deficits in the last six years, 20 (91 percent) depend, in part, on an excess levy to provide financial support for their public school systems. Only Pocahontas and Upshur counties do not have an excess levy in effect.

The Circuit Court decision referenced earlier (The Recht Decision) stated:

*"The inadequacies and inequalities in educational offerings in West Virginia are directly produced by the inadequacies and inequalities in the level of educational resources and expenditures among counties in West Virginia. To provide a thorough and efficient educational system, 'The funding of all direct and indirect costs of the high quality education. . . must be fully included in the state financing system.'"*¹⁴

The Recht Decision cited excess levies as the primary cause of the inability of counties to meet student educational needs.

Additionally, the 1982 constitutional tax limitation amendment authorized the Legislature to submit to the voters a statewide excess levy. The 1984 proposed constitutional amendment (SJR4), cited earlier, proposed a 100 percent statewide excess levy; it failed November 6, 1984. The 1988 proposed amendment (HJR29) proposed a 90 percent statewide excess levy; it was defeated March 5, 1988.

The issue of a statewide excess levy was also addressed in reform legislation passed in 1988 (Senate Bill No. 14),

referenced earlier in this report. This enactment provided for the Legislature to equalize educational opportunities by equitably distributing money by July 1, 1994 in order to alleviate unfairness among counties caused by property values and excess levies (WV Code 18-5-15). However, in 1994, the Legislature *deleted* the requirement that it act by July, 1994 to equitably distribute resources rather than allocations based on property values (WV Code 18-5-15b).

The "Master Plan," which was accepted by the Circuit Court on March 4, 1983, also dealt with this critical subject. The "Master Plan" reads in part:

"It is recognized that public education cannot immediately cast aside the substantial funding now realized from local excess levies. However, the use of these funds must be altered to remedy the wealth disparities among the counties that lead to unequal funding of education. Excess levies should be maintained and fully utilized to fund the public schools, with a statewide one hundred percent excess levy being offered to the voters as soon as possible. This would allow wealth disparities among the counties to be minimized by funding on a statewide instead of a local basis. The statewide excess levy should be used to support equalized salaries and other expense now being supported by existing county excess levies over a period of years. A statewide levy would displace and eliminate reliance on the local levies and will do much to equalize funding of educational programs" (pages 337-338).

It goes on further in discussing the phases of implementation,

"A statewide excess levy, as authorized by the 1982 constitutional tax limitation amendment, should be implemented immediately" (page 346).

Table 24 summarizes the excess levy

¹⁴"Final Order, Education Programming and Financing" and "Opinion, Findings of Fact and Conclusions of Law and Order," *Wiley v. Bailey*, March 4, 1983, page 220.



revenues on a per pupil basis in each of the 39 counties with an excess levy in effect in FY 1995.

Sparsity of Population

The degree to which a county is sparsely populated seems to be a contributing factor in the generation of county deficits. The 27 West Virginia counties that have 10 students or fewer per square mile, based on 1994-95 enrollment figures, are identified in Table 25. For purposes of analysis, these counties are defined as "rural" or "sparsely populated." Table 26 ranks the 28 counties which have *more* than 10 students per square mile (psm).

During the last six years, the sparsely populated counties reported 54 of the 78 deficits, or 69 percent of the cumulative total. For the most current year, FY 1995, 14 of the 16 counties with deficits are sparsely populated. Only Mingo (16.00 students psm) and Harrison (29.42 students psm) Counties had more than 10 students per square mile.

The lack of economies of scale results in higher transportation costs for the rural counties. This manifests itself in school children riding buses for relatively longer distances and in many instances over poorer quality roads.

The transportation costs per student in the rural counties over the six years of the study averaged 41 percent more than the state average. This compared to 40 percent found in a 1989 study by a special task force which examined the education issues relevant to sparsely populated counties.¹⁵

Finally, there appears to be a high correlation between the relationship of excess levies and rural counties. Of the 16 counties *without* an excess levy in FY 1995, all but Upshur County (12.13 students psm) were sparsely populated (see Table 27).

Transportation Expenditures

In the School Aid Formula, step four is the State's allowance for transportation costs (WV Code 18-9A-7). Each county is provided the following:

- 80 percent of the county's transportation costs for maintenance, operation and related expenses, exclusive of all salaries;
- 100 percent of the insurance premium costs on buses, buildings and equipment used in transportation;
- 10 percent of the current replacement value of the county board's bus fleet;
- 80 percent of the cost of contracted and public transportation services;
- Aid paid to students in lieu of transportation based on the state average amount paid per pupil; and
- 90 percent of the transportation costs for operations and related expenses, exclusive of salaries and maintenance, incurred in transporting students to and from multi-county vocational centers.

Those counties that experienced an increase in net enrollment or are large and sparsely populated may apply for funding for additional buses. Each county's allowance is limited to one-third above the computed state average allowance per mile, multiplied by the total mileage in the county.

During the six years of this study, the total estimated "unfunded transportation costs" (operation and maintenance component of the formula) amounted to \$20,274,726.

The transportation costs for each county, for each fiscal year, are contained in Tables 28 through 33.

Other Required Program(s) Costs

The review of financial statements and reports revealed other required programs which may influence deficits. These

¹⁵"Schools in Crisis - Students at Risk," Final Report of the Special Task Force on Rural School Districts, WV Department of Education, March, 1989, page 18.



requirements included the following:

Full Day Kindergarten. The estimated cost to fully implement full day kindergarten in all counties was approximately \$37 million.

Employers' Share of Contributions to Retirement System. Beginning at 1.5 percent in FY 1990, the employers' contribution grew to 6.0 percent in FY 1994 and will continue to escalate 1.5 percent each year until it reaches 15 percent. Under the new defined contribution plan (begun in 1991) employers contributed 7.5 percent of gross compensation. For FY 1990, the aggregate costs to the counties was approximately \$1.1 million; in FY 1994 it grew to an estimated \$4.4 million.

Liability Insurance Premiums. These premiums were paid to the State Board of Risk Management. In FY 1990, the counties paid approximately \$2.4 million. In FY 1994, it increased to a level of approximately \$6.7 million, realizing a total increase of \$4.3 million — or about 180 percent — in the five year period.

Property Insurance Premiums. These premiums also were paid to the State Board of Risk Management. In FY 1990, they were approximately \$2.7 million; in FY 1994, they were approximately \$3.0 million.

Fire Marshall Fees. Legislation was passed in 1993 (House Bill No. 2106), authorizing the State Fire Marshall's office to charge fees for reviewing plans and specifications for new and existing construction. The new fees went into effect July 12, 1993.

Local Health Fees. While it is not a uniform practice, many local health departments charged the county boards of education for the issuance of food establishment operating permits and for inspections of their facilities. The fees ranged from \$50 to \$150 per school.

Several counties, in some years, gave a donation to their local health department.

Public Employees Insurance Premiums. In FY 1994, the county school boards' maximum share of PEIA insurance premiums was \$5.5 million. No explicit funding was provided for these costs within the School Aid Formula.



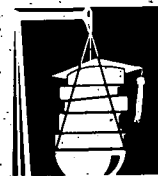
COUNTY SURVEY RESULTS

Twenty-two counties did not incur a deficit in any of the six fiscal years included in this examination. Each of the superintendents responded to a questionnaire soliciting his or her views, and was asked the following questions:

- Describe the most significant financial strategies your county has employed in the last six fiscal years.
- What specific budgetary actions were implemented?
- How were you able to avoid deficits?
- What decisions helped generate the greatest cost efficiencies?

The most significant findings of the research are as follows:

- Better staff utilization and reduced maintenance costs as a result of consolidation and reorganization of schools.
- Intensive efforts to "stay within" the School Aid Formula as it applies to professional and service personnel allowances.
- Implementation of sound financial management systems which continually monitor the needs, commitments, obligations and expenditures; monthly status reports consistently reviewed by management and the boards.
- Implementation of preventive maintenance programs for all buildings, equipment and buses.
- Reductions of extended contracts (some counties require any and all contracts beyond the standard 200-days must be individually approved; some report no 261-day employment terms for either professional or service personnel).
- Close scrutiny of all purchases. They strive to avoid approving spending requests which require a commitment of funds beyond the current fiscal year.
- Assistance from business partners with painting and other maintenance expenditures; a tremendous amount of donated time from volunteers in the community was common.
- The elimination of secretaries at smaller schools.
- Groups using school facilities have been requested to make donations to help pay for utility bills.
- Experimentation with programs to reduce substitute costs. Examples: (1) substitute days were allocated to each school and \$25 was provided to the faculty senate for each day of the allocation which they did not use; the money was used for supplies, materials or equipment; and (2) the use of central office administrators and principals in lieu of substitute teachers.
- The establishment of a permanent "contingency account" (reserve) to prepare for potential revenue reductions or unexpected and unplanned emergency expenditures.
- Requiring board approval for all purchase orders over a certain dollar threshold; the most commonly used amount was \$1,500.
- Budget allocations were made to individual schools and departments, to provide site-based financial control and accountability.
- Spending freezes were implemented which affected equipment, maintenance, supplies and travel. The services to students were maintained (field trips, curricular and extracurricular activities).
- Every county with an excess levy in place recognized its financial significance in helping them maintain a balanced budget.



REPORT CONCLUSIONS

The most salient findings resulting from this research project are as follows:

1. During the time period included in the study (fiscal years 1990-1995), there were a total of 78 budget deficits reported by West Virginia's 55 county school boards. This meant that of the 330 school budgets examined (55 counties x 6 years), more than 23 percent experienced a deficit at the end of the year. The average number of counties with deficits (per year) during the six-year study was 13.
2. Concurrently, total school enrollment decreased 4.45 percent, the number of professional personnel declined 5.49 percent and the level of service personnel dropped 4.38 percent.
3. Of the 16 counties with deficits in FY 1995, 14 of them were also in a deficit position at the end of FY 1994. Moreover, the magnitude of the deficit increased in 11 of these 14 counties.
4. There were 22 counties which did not experience a deficit in any of the six years. As of June 30, 1995, the fund balance per pupil ranged from \$5.42 in Marion County, to a high of \$610.65 in Morgan County.
5. Created in 1988, the School Building Authority has received approximately \$133 million from the State's general revenue fund for the acquisition, construction and maintenance of public school buildings. As of June 30, 1995, the Authority had committed to provide approximately \$431 million in grants to county school boards. Legislation was enacted in 1994 to fund future projects. It provides for the dedication of up to \$18 million annually in net profits from the West Virginia Lottery over a ten-year period.
6. The local (county) share must be computed as part of the calculations in determining the total amount of State dollars provided to each school district under the School Aid Formula. Local share represents each county's financial contribution to public school costs, based on the value of its real property. As a result of a statewide property reappraisal which began July 1, 1991, all tax assessments were required to be 60 percent of each property's true and actual value by July 1, 1993. In FY 1991, under the School Aid Formula, the total local share represented 16.10 percent and the State share was 83.90 percent. Four years later (after phase-in of the reappraisal program), the local share climbed to 19.93 percent, while the State share declined to 80.07 percent.
7. Beginning in 1991, the State established a second retirement system for teachers and other school personnel. The original retirement system was not funded adequately; by June 30, 1994 the total unfunded pension benefit obligations were approximately \$2.86 billion. This has resulted in a prodigious increase in the amount of dollars appropriated by the State during the years examined in the study, peaking at \$161.9 million in FY 1995.
8. Major reform legislation enacted in the late 1980's and early 1990s has resulted in a downsizing of the number of employees the School Aid Formula would fund, thereby shifting this financial cost to the respective counties. In the last year examined, FY 1995, a total of 1,027 employees (493 professional personnel and 534 service personnel) were the financial responsibility of the county school boards.



9. The county boards of education are able to impose an additional levy on taxable property, if approved by at least a majority of the voters. These additional property levies are commonly referred to as excess levies. During FY 1995 there were 39 counties with a property tax excess levy in effect, with aggregate collections of approximately \$197.5 million.
10. The 16 counties with no excess levy during FY 1995 experienced 39 of the 78 deficits incurred, or 50 percent of the total recorded, during the six years reflected in this study. Moreover, 14 of these 16 counties reported at least one budget deficit between FY 1990 and FY 1995.
11. Twenty of the 22 counties not experiencing deficits in the last six years, or 91 percent, depend, in part, on an excess levy to provide financial support for their public school systems.
12. In 1982, passage of a constitutional tax limitation amendment authorized the Legislature to submit to the voters a statewide excess levy. Both in 1984 and again in 1988, the voters of the State rejected proposed constitutional amendments which would have replaced the local excess levies with a statewide excess levy of property taxes.
13. West Virginia's school financing system has been subjected to major legal challenges dating back to 1975, when the parents of five children in Lincoln County filed a class action suit in Kanawha County arguing they were being denied a "thorough and efficient system of free schools" provided under the constitution. As a result of the Circuit Court's opinion, which found the financing system inadequate, a "Master Plan for Public Education" was developed by a committee of public and private sector representatives and accepted by the Court in 1983. A new legal action was filed in 1995, asserting the State had failed to implement the "Master Plan" to reform West Virginia's school finance system.
14. The degree to which a county is sparsely populated appears to be a potential contributing factor in the generation of deficits. During the last six years, the 27 counties with 10 students or fewer per square mile (based on 1994-1995 enrollment figures) reported 54 of the 78 deficits, or 69 percent of the cumulative total. For the most current year, FY 1995, 14 of the 16 counties with deficits are sparsely populated.
15. The empirical data suggests a correlation between the relationship of excess levies and sparsely populated counties. In FY 1995, all but one of the 16 counties without an excess levy were sparsely populated.
16. The transportation costs per student in the sparsely populated or rural counties averaged 41 percent more than the statewide average transportation costs per student, over the six years of the study.
17. Under the School Aid Formula, step four is the State's allowance for transportation. During the last six years, the total estimated "unfunded transportation costs" (operation and maintenance component of the formula) exceeded \$20 million statewide, averaging over \$3 million each year.
18. The research identified several examples of program costs which counties had to pay because the State did not provide explicit funding for them within the School Aid Formula. Commonly referred to as "unfunded mandates," these included full day kindergarten; retirement system



contributions; liability and property insurance premiums; fire marshal fees; local health fees; and public employees insurance premiums. On balance, these program costs represented a relatively small percentage of each county's total budget.

19. Based on the responses to a survey questionnaire and follow-up interviews with the 22 counties which did not incur a deficit in any of the six fiscal years included in the study, several management policies and strategies were identified which have assisted these school districts in avoiding end of the year deficits.



SUMMARY OBSERVATIONS

1. The three factors that appear to be directly related to county deficits are (1) the absence of an excess levy, (2) sparsity of the student population and (3) overall financial management of the resources available for education.
2. Over the past six years, school enrollment decreased, the number of professional personnel declined and the level of service personnel dropped; however, overall funding for education *increased* by approximately 17 percent and the number of counties experiencing deficits climbed from five to 16.
3. With the creation of the School Building Authority in 1988, the State has centralized the decision making process and budgetary allocations regarding capital improvements to our school system. This has resulted in an accelerated implementation of the strategy to consolidate schools and has been the catalyst for focusing attention and increasing the level of public debate concerning the ramifications of this sensitive issue.
4. The chronic underfunding of the Teachers' Retirement System was finally addressed, resulting in a prodigious increase in the amount of dollars appropriated each year by the State for this personnel program.
5. The enactment of property tax excess levies and the extra money they generate have enabled a significant majority of those counties to avoid incurring budget deficits because their excess levy funds are not shared with other counties.
6. Based on past experiences, the voters of the State do not appear ready to support replacing the local excess levy option with a uniform statewide measure.
7. The county school boards are operating in a fiscal and economic environment which is extremely challenging. On balance, they are surviving budgetarily, but the reporting of 78 deficits during the time period of this study underscores and highlights how "fragile" the overall financing system for education can be from one year to the next.



Tables

The following pages contain Tables 1-34, which provide detailed information relevant to this study, and are referenced frequently in the preceding narrative.

While much of this information is available through alternative sources, other data, including detailed county transportation costs (Tables 28-33) have been compiled expressly for this report.

Table 34 is a summary of unreserved deficit fund balances for the fiscal years 1990 through 1995, and provides an at-a-glance view of each of West Virginia's 55 counties during that period.



TABLE 1.

Number of Students, Professional and Service Personnel

Fiscal Year	Enrollment	Professional Personnel	Service Personnel
1990	319,660	23,758	14,503
1991	315,327	23,291	14,479
1992	312,707	22,846	14,231
1993	310,670	22,591	14,000
1994	307,167	22,557	13,904
1995	305,432	22,454	13,868

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995.

TABLE 2.

Unreserved County Fund Balances

Fiscal Year Ending June 30, 1990

County	Enrollment	Deficit	Deficit Per Pupil
1. Berkeley	10,004	\$(2,422,526)	\$(242.16)
2. Clay	2,324	(45,559)	(19.60)
3. Kanawha	33,621	(2,283,400)	(67.92)
4. Taylor	2,619	(484,058)	(184.83)
5. Wyoming	6,969	(562,353)	(80.69)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

TABLE 3.

Unreserved County Fund Balances

Fiscal Year Ending June 30, 1991

County	Enrollment	Deficit	Deficit Per Pupil
1. Barbour	2,915	\$(3,978)	\$(1.36)
2. Calhoun	1,685	(13,535)	(8.03)
3. Clay	2,228	(14,451)	(6.49)
4. Harrison	11,940	(169,458)	(14.19)
5. Kanawha	33,316	(2,644,585)	(79.38)
6. Logan	9,391	(7,497)	(.80)
7. Mercer	11,135	(23,681)	(2.13)
8. Summers	2,144	(250,344)	(116.76)
9. Taylor	2,714	(860,729)	(317.14)
10. Tucker	1,363	(187,151)	(137.31)
11. Webster	2,241	(87,847)	(39.20)
12. Wyoming	6,903	(736,936)	(106.76)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

**TABLE 4.****Unreserved County Fund Balances
Fiscal Year Ending June 30, 1992**

County	Enrollment	Deficit	Deficit Per Pupil
1. Barbour	2,915	\$(46,820)	\$(16.06)
2. Clay	2,280	(22,766)	(9.99)
3. Greenbrier	5,960	(423,232)	(71.01)
4. Kanawha	32,958	(623,696)	(18.92)
5. Logan	9,061	(200,094)	(22.08)
6. Mercer	10,900	(859,392)	(78.84)
7. Nicholas	5,217	(33,432)	(6.41)
8. Raleigh	14,052	(63,798)	(4.54)
9. Summers	2,143	(258,974)	(120.85)
10. Taylor	2,756	(90,484)	(32.83)
11. Tucker	1,377	(30,614)	(22.23)
12. Webster	2,163	(331,307)	(153.17)
13. Wood	14,696	(662,300)	(45.07)
14. Wyoming	6,573	(695,299)	(105.78)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

TABLE 5.**Unreserved County Fund Balances
Fiscal Year Ending June 30, 1993**

County	Enrollment	Deficit	Deficit Per Pupil
1. Boone	5,204	\$(229,639)	\$(44.13)
2. Braxton	2,657	(36,508)	(13.74)
3. Clay	2,255	(253,109)	(112.24)
4. Doddridge	1,369	(98,366)	(71.85)
5. Gilmer	1,313	(26,960)	(20.53)
6. Greenbrier	5,902	(739,828)	(125.35)
7. Hampshire	3,094	(81,917)	(26.48)
8. Hardy	1,909	(19,292)	(10.11)
9. Kanawha	32,627	(147,389)	(4.52)
10. Nicholas	5,229	(564,105)	(107.88)
11. Pendleton	1,417	(164,038)	(115.76)
12. Preston	5,477	(106,212)	(19.39)
13. Summers	2,070	(373,899)	(180.63)
14. Wood	14,680	(1,597,034)	(108.79)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.



TABLE 6.
Unreserved County Fund Balances
Fiscal Year Ending June 30, 1994

County	Enrollment	Deficit	Deficit Per Pupil
1. Braxton	2,692	\$ (331,067)	\$ (122.98)
2. Clay	2,236	(199,629)	(89.28)
3. Doddridge	1,402	(201,395)	(143.65)
4. Grant	1,918	(138,335)	(72.12)
5. Greenbrier	5,906	(637,891)	(108.01)
6. Hardy	1,915	(214,169)	(111.84)
7. Harrison	11,905	(638,792)	(53.66)
8. Lincoln	4,451	(110,597)	(24.85)
9. Mason	4,595	(39,866)	(8.68)
10. Mingo	7,079	(1,940,640)	(274.14)
11. Monroe	1,996	(117,769)	(59.00)
12. Nicholas	5,154	(131,310)	(25.48)
13. Pendleton	1,439	(267,752)	(186.07)
14. Randolph	4,793	(416,836)	(86.97)
15. Summers	1,975	(81,729)	(41.38)
16. Tucker	1,389	(49,675)	(35.76)
17. Webster	2,062	(238,927)	(115.87)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Audited Financial Statements of the respective counties.

TABLE 7.
Unreserved County Fund Balances
Fiscal Year Ending June 30, 1995

County	Enrollment	Deficit	Deficit Per Pupil
1. Braxton	2,684	\$ (431,974)	\$ (160.94)
2. Clay	2,151	(214,171)	(99.57)
3. Grant	1,896	(119,799)	(63.19)
4. Hardy	1,926	(94,360)	(48.99)
5. Harrison	11,818	(757,689)	(64.11)
6. Lincoln	4,371	(200,993)	(45.98)
7. Mingo	6,781	(3,910,836)	(576.73)
8. Monroe	1,903	(362,573)	(190.53)
9. Nicholas	5,083	(314,728)	(61.92)
10. Pendleton	1,462	(167,135)	(114.32)
11. Randolph	4,895	(516,905)	(105.60)
12. Ritchie	1,859	(197,133)	(106.04)
13. Roane	3,070	(16,753)	(5.46)
14. Summers	1,939	(281,951)	(145.41)
15. Tucker	1,396	(96,759)	(69.31)
16. Webster	2,010	(273,826)	(136.23)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Unaudited Financial Statements of the respective counties.

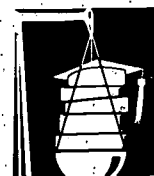


TABLE 8.
Counties Without Deficits
Fiscal Years 1990-1995

County	Enrollment	Fiscal Year Ending 6/30/95 Fund Balance	Fund Balance Per Pupil
1. Brooke	4,060	\$353,377	\$87.04
2. Cabell	14,000	1,972,296	140.88
3. Fayette	8,579	1,292,468	150.65
4. Hancock	4,978	97,373	19.56
5. Jackson	5,152	1,148,899	223.00
6. Jefferson	6,340	243,671	38.43
7. Lewis	2,931	100,087	34.15
8. Marion	8,881	48,149	5.42
9. Marshall	5,872	1,463,420	249.22
10. Mineral	4,695	322,925	68.78
11. Monongalia	9,923	1,670,396	168.33
12. Morgan	2,178	1,329,996	610.65
13. McDowell	6,522	110,525	16.95
14. Ohio	6,327	259,492	41.01
15. Pleasants	1,428	313,697	219.68
16. Pocahontas	1,537	249,169	162.11
17. Putnam	8,362	2,247,684	268.80
18. Tyler	1,666	293,780	176.34
19. Upshur	4,158	507,281	122.00
20. Wayne	7,751	614,185	79.24
21. Wetzel	3,744	215,995	57.69
22. Wirt	1,182	164,668	139.31

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program-Supplemental Information," 1990-1995; and Unaudited Financial Statements of the respective counties.

TABLE 9.
Public School Support Program
1990-91 through 1994-95 (In Millions)

Fiscal Year	Local Share	Local Share %	State Share	State Share %	Total
1990-1991	\$ 149.6	16.10%	\$ 779.8	83.90%	\$ 929.4
1991-1992	158.2	16.37%	807.9	83.63%	966.1
1992-1993	169.9	16.31%	871.7	83.69%	1,041.6
1993-1994	200.4	19.26%	840.2	80.74%	1,040.6
1994-1995	216.5	19.93%	869.9	80.07%	1,086.4
NET CHANGES	\$ 66.9	44.72%	\$ 90.1	11.55%	\$ 157.0

Note: The figures above do not include appropriations made by the State to "Retirement" and "PEIA" (Public Employees Insurance Agency). The "Retirement" appropriation is an allowance of 15 percent of the total of the following: (1) basic foundation allowance for salaries, (2) all salary equity appropriations and (3) any amounts paid by the counties as county supplements to the extent that such county supplements are equal to the amount distributed for salary equity among the counties.

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TABLE 10.

County Boards of Education Excess Levies 1994-95

COUNTY	CALCULATED EXCESS LEVY COLLECTIONS	COUNTY	CALCULATED EXCESS LEVY COLLECTIONS
Barbour	---	Mingo	\$ 5,952,629
Berkeley	\$ 8,999,140	Monongalia	5,344,960
Boone	5,156,996	Monroe	---
Braxton	---	Morgan	1,979,101
Brooke	3,566,581	McDowell	3,132,543
Cabell	12,781,206	Nicholas	1,507,886
Calhoun	---	Ohio	4,924,784
Clay	---	Pendleton	---
Doddridge	1,058,059	Pleasants	2,475,497
Fayette	4,902,252	Pocahontas	---
Gilmer	485,548	Preston	---
Grant	---	Putnam	7,366,465
Greenbrier	2,324,965	Raleigh	8,655,485
Hampshire	1,139,049	Randolph	---
Hancock	5,048,566	Ritchie	917,057
Hardy	---	Roane	---
Harrison	9,170,519	Summers	---
Jackson	4,041,021	Taylor	784,057
Jefferson	5,687,465	Tucker	---
Kanawha	31,668,713	Tyler	1,558,921
Lewis	1,728,286	Upshur	---
Lincoln	1,924,852	Wayne	4,609,275
Logan	4,531,845	Webster	---
Marion	6,346,677	Wetzel	2,149,263
Marshall	7,268,434	Wirt	443,463
Mason	4,334,976	Wood	10,472,185
Mercer	6,385,618	Wyoming	3,756,602
Mineral	2,904,913		
		Total	<u>\$197,485,854</u>

Source: School Finance Division, West Virginia Department of Education.

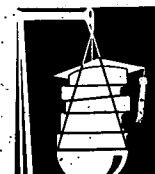


TABLE II.

County Professional Personnel Fiscal Year 1989-1990

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	208.75	215.25	6.50
Berkeley	744.86	711.98	(32.88)
Boone	420.00	409.49	(10.51)
Braxton	217.50	215.65	(1.85)
Brooke	353.01	352.82	(0.19)
Cabell	1,115.75	1,116.81	1.06
Calhoun	142.30	138.51	-(3.79)
Clay	169.16	160.38	(8.78)
Doddridge	97.75	98.80	1.05
Fayette	672.80	678.33	5.53
Gilmer	89.30	87.21	(2.09)
Grant	156.30	147.96	(8.34)
Greenbrier	438.60	433.24	(5.36)
Hampshire	209.75	208.59	(1.16)
Hancock	387.74	383.35	(4.39)
Hardy	137.56	137.67	0.11
Harrison	898.67	911.59	12.92
Jackson	399.60	401.94	2.34
Jefferson	439.00	421.34	(17.66)
Kanawha	2,446.98	2,540.14	93.16
Lewis	240.50	225.70	(14.80)
Lincoln	352.28	354.71	2.43
Logan	676.00	690.21	14.21
Marion	702.40	698.51	(3.89)
Marshall	489.50	484.02	(5.48)
Mason	350.50	349.34	(1.16)
Mercer	885.85	874.54	(11.31)
Mineral	361.68	361.91	0.23
Mingo	577.00	573.88	(3.12)
Monongalia	706.83	714.18	7.35
Monroe	163.99	163.85	(0.14)
Morgan	151.20	151.99	0.79
McDowell	606.00	613.37	7.37
Nicholas	388.20	388.27	0.07
Ohio	486.53	487.04	0.51
Pendleton	107.84	102.19	(5.65)
Pleasants	127.00	114.89	(12.11)
Pocahontas	116.92	117.74	0.82
Preston	441.60	435.99	(5.61)
Putnam	560.75	550.50	(10.25)
Raleigh	1,032.00	1,028.41	(3.59)
Randolph	373.90	369.99	(3.91)
Ritchie	128.00	127.12	(0.88)
Roane	233.20	232.89	(0.31)
Summers	167.00	170.40	3.40
Taylor	203.20	204.57	1.37
Tucker	108.67	104.28	(4.39)
Tyler	142.48	140.47	(2.01)
Upshur	312.90	323.81	10.91
Wayne	611.70	593.12	(18.58)
Webster	172.80	175.92	3.12
Wetzel	279.75	286.88	7.13
Wirt	75.90	78.05	2.15
Wood	1,168.28	1,164.54	(3.74)
Wyoming	509.77	496.63	(13.14)
TOTALS	23,757.50	23,720.96	(36.54)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1989-1990.

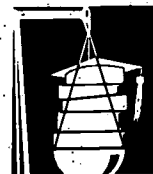


TABLE 12.

County Professional Personnel. Fiscal Year 1990-1991

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	202.75	200.23	(2.52)
Berkeley	742.86	724.30	(18.56)
Boone	407.75	392.17	(15.58)
Braxton	213.33	209.65	(3.68)
Brooke	332.51	335.54	3.03
Cabell	1,107.35	1,094.94	(12.41)
Calhoun	134.00	136.25	2.25
Clay	166.76	169.16	2.40
Doddridge	97.75	97.75	-0-
Fayette	670.70	649.52	(21.18)
Gilmer	88.80	85.96	(2.84)
Grant	145.61	144.66	(.95)
Greenbrier	425.94	407.58	(18.36)
Hampshire	209.50	208.85	(.65)
Hancock	381.41	365.10	(16.31)
Hardy	140.00	137.18	(2.82)
Harrison	891.67	883.62	(8.05)
Jackson	383.88	396.19	12.31
Jefferson	433.00	416.00	(17.00)
Kanawha	2,471.58	2,418.68	(52.90)
Lewis	234.25	224.60	(9.65)
Lincoln	354.11	349.10	(5.01)
Logan	653.30	630.48	(22.82)
Marion	693.00	680.02	(12.98)
Marshall	468.00	473.45	5.45
Mason	353.40	346.58	(6.82)
Mercer	816.75	816.69	(.06)
Mineral	350.18	350.08	(.10)
Mingo	562.00	534.36	(27.64)
Monongalia	712.38	700.47	(11.91)
Monroe	155.01	154.56	(.45)
Morgan	144.40	145.90	1.50
McDowell	569.00	567.68	(1.32)
Nicholas	375.45	373.23	(2.22)
Ohio	462.03	462.19	0.16
Pendleton	108.41	101.76	(6.65)
Pleasants	126.00	111.62	(14.38)
Pocahontas	118.66	114.34	(4.32)
Preston	449.35	435.50	(13.85)
Putnam	561.25	553.81	(7.44)
Raleigh	1,006.81	991.85	(14.96)
Randolph	358.50	357.71	(.79)
Ritchie	131.00	123.99	(7.01)
Roane	222.60	223.56	0.96
Summers	165.00	165.76	0.76
Taylor	198.50	191.98	(6.52)
Tucker	108.67	104.61	(4.06)
Tyler	137.48	135.44	(2.04)
Upshur	314.90	312.90	(2.00)
Wayne	595.00	572.18	(22.82)
Webster	165.10	166.07	0.97
Wetzel	270.25	267.88	(2.37)
Wirt	77.40	76.40	(1.00)
Wood	1,135.50	1,132.63	(2.87)
Wyoming	489.76	475.95	(13.81)
TOTALS	23,290.55	22,898.66	(391.89)

Data Source: West Virginia Department of Education, "Final Computations,
Public School Support Program Supplemental Information," 1990-1991.

**TABLE 13.**

County Professional Personnel, Fiscal Year 1991-1992

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	205.75	202.75	(3.0)
Berkeley	733.50	718.57	(14.93)
Boone	398.75	387.67	(11.08)
Braxton	204.97	201.71	(3.26)
Brooke	327.01	323.79	(3.22)
Cabell	1,074.60	1,063.02	(11.58)
Calhoun	133.00	133.02	0.02
Clay	161.55	161.43	(.12)
Doddridge	99.75	97.75	(2.0)
Fayette	645.60	621.51	(24.09)
Gilmer	90.00	87.20	(2.8)
Grant	139.40	139.74	0.34
Greenbrier	419.34	397.67	(21.67)
Hampshire	213.50	203.34	(10.16)
Hancock	360.16	352.84	(7.32)
Hardy	140.36	136.13	(4.23)
Harrison	890.67	872.30	(18.37)
Jackson	382.25	380.76	(1.49)
Jefferson	442.00	427.45	(14.55)
Kanawha	2,394.08	2,380.29	(13.79)
Lewis	227.75	219.67	(8.08)
Lincoln	348.10	341.30	(6.8)
Logan	629.00	627.21	(1.79)
Marion	679.10	665.22	(13.88)
Marshall	447.50	443.15	(4.35)
Mason	355.20	349.14	(6.06)
Mercer	801.40	772.61	(28.79)
Mineral	347.70	346.00	(1.70)
Mingo	555.00	518.74	(36.26)
Monongalia	698.52	681.43	(17.09)
Monroe	148.40	142.61	(5.79)
Morgan	152.90	141.00	(11.90)
McDowell	570.00	554.98	(15.02)
Nicholas	372.35	359.54	(12.81)
Ohio	440.40	437.09	(3.31)
Pendleton	102.43	103.10	0.67
Pleasants	126.50	110.48	(16.02)
Pocahontas	109.23	108.96	(.27)
Preston	435.85	422.81	(13.04)
Putnam	558.75	556.05	(2.70)
Raleigh	1,002.41	974.18	(28.23)
Randolph	355.05	354.00	(1.05)
Ritchie	136.00	127.91	(8.09)
Roane	217.05	215.37	(1.68)
Summers	154.00	154.98	0.98
Taylor	200.00	196.76	(3.24)
Tucker	106.67	102.08	(4.59)
Tyler	135.00	132.65	(2.35)
Upshur	315.90	313.65	(2.25)
Wayne	567.25	555.79	(11.46)
Webster	158.82	161.57	2.75
Wetzel	267.50	267.21	(.29)
Wirt	76.60	76.93	0.33
Wood	1,123.50	1,095.14	(28.36)
Wyoming	467.76	457.86	(9.90)
TOTALS	22,845.83	22,376.11	(469.72)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1991-1992.

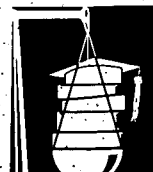


TABLE 14:

County Professional Personnel. Fiscal Year 1992-1993

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	203.89	205.75	1.86
Berkeley	740.39	733.50	(6.89)
Boone	385.35	384.58	(.77)
Braxton	197.47	201.28	3.81
Brooke	325.01	324.08	(.93)
Cabell	1,054.43	1,055.05	0.62
Calhoun	132.20	133.00	0.80
Clay	164.68	161.55	(3.13)
Doddridge	104.25	99.75	(4.50)
Fayette	640.60	624.09	(16.51)
Gilmer	93.00	90.00	(3.0)
Grant	141.17	136.52	(4.65)
Greenbrier	403.50	400.39	(3.11)
Hampshire	217.00	213.50	(3.50)
Hancock	363.66	349.11	(14.55)
Hardy	134.52	133.49	(1.03)
Harrison	891.17	880.18	(10.99)
Jackson	383.38	382.25	(1.13)
Jefferson	455.50	425.56	(29.94)
Kanawha	2,364.23	2,364.48	0.25
Lewis	223.95	211.41	(12.54)
Lincoln	347.20	341.92	(5.28)
Logan	617.67	614.97	(2.70)
Marion	672.10	666.14	(5.96)
Marshall	447.50	444.57	(2.93)
Mason	364.50	347.15	(17.35)
Mercer	752.85	756.48	3.63
Mineral	343.35	343.02	(.33)
Mingo	542.20	507.61	(34.59)
Monongalia	693.64	686.94	(6.70)
Monroe	145.75	141.88	(3.87)
Morgan	154.40	152.90	(1.50)
McDowell	541.00	537.37	(3.63)
Nicholas	369.15	372.35	3.20
Ohio	438.84	438.72	(.12)
Pendleton	108.00	102.43	(5.57)
Pleasants	123.50	109.98	(13.52)
Pocahontas	115.06	107.32	(7.74)
Preston	412.95	412.15	(.80)
Putnam	583.25	558.75	(24.50)
Raleigh	973.21	972.38	(.83)
Randolph	357.75	353.74	(4.01)
Ritchie	136.00	132.15	(3.85)
Roane	219.55	216.85	(2.7)
Summers	153.00	154.00	1.00
Taylor	202.00	200.00	(2.0)
Tucker	102.07	103.02	0.95
Tyler	135.53	133.74	(1.79)
Upshur	310.90	311.35	0.45
Wayne	558.05	542.75	(15.30)
Webster	150.55	156.50	5.95
Wetzel	268.00	262.57	(5.43)
Wirt	79.10	76.60	(2.50)
Wood	1,122.00	1,085.14	(36.86)
Wyoming	431.10	448.57	17.47
TOTALS	22,591.07	22,301.53	(289.54)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1992-1993.

**TABLE 15.**

County Professional Personnel, Fiscal Year 1993-1994

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	202.34	198.20	(4.14)
Berkeley	760.49	740.39	(20.10)
Boone	396.75	381.64	(15.11)
Braxton	197.97	193.95	(4.02)
Brooke	309.01	300.77	(8.24)
Cabell	1,065.19	1,052.52	(12.67)
Calhoun	132.50	129.48	(3.02)
Clay	160.18	163.20	3.02
Doddridge	103.41	98.28	(5.13)
Fayette	622.45	611.47	(10.98)
Gilmer	91.75	91.57	(.18)
Grant	140.97	139.79	(1.18)
Greenbrier	406.00	391.03	(14.97)
Hampshire	220.77	217.00	(3.77)
Hancock	362.28	352.32	(9.96)
Hardy	137.35	134.52	(2.83)
Harrison	894.67	886.58	(8.09)
Jackson	384.86	383.38	(1.48)
Jefferson	454.50	442.65	(11.85)
Kanawha	2,369.50	2,321.69	(47.81)
Lewis	227.58	216.62	(10.96)
Lincoln	340.40	338.89	(1.51)
Logan	599.99	597.08	(2.91)
Marion	642.60	628.54	(14.06)
Marshall	446.00	439.56	(6.44)
Mason	343.70	345.09	1.39
Mercer	750.85	749.57	(1.28)
Mineral	343.35	343.35	-0-
Mingo	550.70	497.49	(53.21)
Monongalia	705.23	678.80	(26.43)
Monroe	142.69	142.03	(.66)
Morgan	154.69	152.52	(2.17)
McDowell	522.00	515.56	(6.44)
Nicholas	368.45	369.15	0.70
Ohio	442.88	438.84	(4.04)
Pendleton	107.36	102.66	(4.70)
Pleasants	122.50	112.99	(9.51)
Pocahontas	115.59	108.66	(6.93)
Preston	417.15	408.28	(8.87)
Putnam	594.25	583.25	(11.0)
Raleigh	984.70	967.44	(17.26)
Randolph	353.75	347.59	(6.16)
Ritchie	139.49	134.78	(4.71)
Roane	220.35	218.15	(2.20)
Summers	149.50	151.78	2.28
Taylor	204.35	201.93	(2.42)
Tucker	102.61	102.07	(.54)
Tyler	130.00	129.97	(.03)
Upshur	311.40	310.90	(.50)
Wayne	564.70	550.50	(14.2)
Webster	154.05	148.25	(5.8)
Wetzel	269.50	263.64	(5.86)
Wirt	82.10	79.10	(3.0)
Wood	1,115.70	1,051.22	(64.48)
Wyoming	423.50	424.34	0.84
TOTALS	22,556.60	22,081.02	(475.58)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1993-1994.

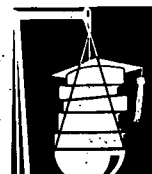


TABLE 16.

County Professional Personnel, Fiscal Year 1994-1995

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	203.49	201.89	(1.60)
Berkeley	778.82	757.51	(21.31)
Boone	386.75	368.50	(18.25)
Braxton	200.73	197.97	(2.76)
Brooke	310.01	302.43	(7.58)
Cabell	1,045.17	1,028.45	(16.72)
Calhoun	129.00	131.90	2.90
Clay	171.16	157.91	(13.25)
Doddridge	102.00	100.29	(1.71)
Fayette	623.60	603.80	(19.80)
Gilmer	90.00	87.35	(2.65)
Grant	144.56	140.97	(3.59)
Greenbrier	401.23	393.44	(7.79)
Hampshire	227.28	220.77	(6.51)
Hancock	367.50	348.48	(19.02)
Hardy	139.35	137.35	(2.00)
Harrison	905.17	890.12	(15.05)
Jackson	389.56	384.86	(4.70)
Jefferson	442.99	443.70	0.71
Kanawha	2,329.50	2,319.09	(10.41)
Lewis	227.25	214.49	(12.76)
Lincoln	337.90	330.39	(7.51)
Logan	579.80	578.60	(1.20)
Marion	638.60	617.79	(20.81)
Marshall	443.50	435.30	(8.20)
Mason	353.20	335.45	(17.75)
Mercer	733.85	731.49	(2.36)
Mineral	343.35	343.35	0.00
Mingo	550.50	482.18	(68.32)
Monongalia	711.39	691.21	(20.18)
Monroe	144.50	141.33	(3.17)
Morgan	157.71	150.79	(6.92)
McDowell	512.00	505.89	(6.11)
Nicholas	372.75	355.14	(17.61)
Ohio	443.78	441.78	(2.00)
Pendleton	106.15	102.81	(3.34)
Pleasants	124.50	114.08	(10.42)
Pocahontas	117.49	111.28	(6.21)
Preston	397.40	394.24	(3.16)
Putnam	604.75	594.25	(10.50)
Raleigh	976.60	961.43	(15.17)
Randolph	355.31	353.75	(1.56)
Ritchie	141.37	136.06	(5.31)
Roane	221.40	216.90	(4.50)
Summers	149.00	147.35	(1.65)
Taylor	203.50	201.84	(1.66)
Tucker	102.71	102.04	(0.67)
Tyler	128.50	124.80	(3.70)
Upshur	310.44	308.24	(2.20)
Wayne	573.20	557.30	(15.90)
Webster	150.45	147.91	(2.54)
Wetzel	274.65	266.26	(8.39)
Wirt	83.50	82.10	(1.40)
Wood	1,074.70	1,043.04	(31.66)
Wyoming	420.00	422.57	2.57
TOTALS	22,453.57	21,960.21	(493.36)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

**TABLE 17.****County Service Personnel, Fiscal Year 1989-1990**

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	134.280	135.005	0.725
Berkeley	460.421	414.148	(46.273)
Boone	267.010	253.137	(13.873)
Braxton	135.557	128.265	(7.292)
Brooke	211.550	209.846	(1.704)
Cabell	687.826	685.303	(2.523)
Calhoun	84.403	79.735	(4.668)
Clay	104.320	105.620	1.300
Doddridge	83.195	59.654	(23.541)
Fayette	409.034	416.111	7.077
Gilmer	63.507	58.636	(4.871)
Grant	88.162	89.951	1.789
Greenbrier	277.080	267.818	(9.262)
Hampshire	132.197	132.879	0.682
Hancock	222.600	227.075	4.475
Hardy	84.938	82.510	(2.428)
Harrison	542.456	548.618	6.162
Jackson	234.361	238.046	3.685
Jefferson	231.308	240.656	9.348
Kanawha	1,422.979	1,524.199	101.220
Lewis	147.619	139.882	(7.737)
Lincoln	236.974	219.273	(17.701)
Logan	427.249	426.673	(576)
Marion	425.946	427.163	1.217
Marshall	297.475	287.879	(9.596)
Mason	225.756	215.954	(9.802)
Mercer	536.980	540.624	3.644
Mineral	215.712	215.311	(401)
Mingo	376.601	354.759	(21.842)
Monongalia	427.497	429.538	2.041
Monroe	98.735	97.452	(1.283)
Morgan	89.568	91.717	2.149
McDowell	401.100	379.175	(21.925)
Nicholas	238.211	238.091	(120)
Ohio	289.772	287.517	(2.255)
Pendleton	67.003	61.533	(5.470)
Pleasants	81.345	69.279	(12.066)
Pocahontas	80.339	70.029	(10.310)
Preston	270.898	265.588	(5.310)
Putnam	334.996	327.705	(7.291)
Raleigh	631.315	635.742	4.427
Randolph	214.826	221.089	6.263
Ritchie	80.896	79.264	(1.632)
Roane	139.958	141.615	1.657
Summers	107.250	104.841	(2.409)
Taylor	126.996	122.914	(4.082)
Tucker	64.000	63.300	(700)
Tyler	87.228	84.552	(2.676)
Upshur	198.605	198.027	(578)
Wayne	368.282	366.656	(1.626)
Webster	112.167	108.752	(3.415)
Wetzel	169.176	175.630	6.454
Wirt	49.876	47.184	(2.692)
Wood	697.446	692.633	(4.813)
Wyoming	308.394	307.010	(1.384)
TOTALS	14,503.375	14,391.563	(111.812)

Data Source: West Virginia Department of Education, "Final Computations,
Public School Support Program Supplemental Information," 1989-1990.

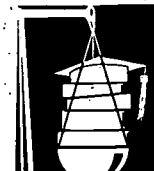


TABLE 18.

County Service Personnel, Fiscal Year 1990-1991

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	127.706	126.168	(1.538)
Berkeley	464.192	452.510	(11.682)
Boone	248.309	245.423	(2.886)
Braxton	129.959	124.133	(5.826)
Brooke	200.969	198.675	(2.294)
Cabell	661.248	659.588	(1.660)
Calhoun	82.890	79.382	(3.508)
Clay	103.820	104.320	0.500
Doddridge	70.695	60.079	(10.616)
Fayette	409.821	406.470	(3.351)
Gilmer	62.133	54.989	(7.144)
Grant	91.367	88.162	(3.205)
Greenbrier	275.350	255.068	(20.282)
Hampshire	135.056	131.852	(3.204)
Hancock	229.850	222.600	(7.250)
Hardy	82.961	82.595	(.366)
Harrison	541.969	542.456	0.487
Jackson	230.185	234.361	4.176
Jefferson	249.906	231.308	(18.598)
Kanawha	1,519.501	1,422.979	(96.522)
Lewis	142.139	138.842	(3.297)
Lincoln	235.875	218.467	(17.408)
Logan	420.950	394.559	(26.391)
Marion	424.365	417.443	(6.922)
Marshall	285.921	280.335	(5.586)
Mason	228.283	216.895	(11.388)
Mercer	504.875	511.088	6.213
Mineral	210.907	209.858	(1.049)
Mingo	380.866	334.407	(46.459)
Monongalia	431.135	427.497	(3.638)
Monroe	97.110	93.280	(3.830)
Morgan	96.387	89.568	(6.819)
McDowell	369.200	355.256	(13.944)
Nicholas	238.216	225.436	(12.780)
Ohio	278.086	278.685	0.599
Pendleton	65.117	60.851	(4.266)
Pleasants	81.345	67.426	(13.919)
Pocahontas	82.284	68.423	(13.861)
Preston	270.248	260.991	(9.257)
Putnam	340.196	334.996	(5.200)
Raleigh	620.693	620.706	0.013
Randolph	215.788	214.560	(1.228)
Ritchie	86.301	78.644	(7.657)
Roane	139.795	138.385	(1.410)
Summers	106.436	100.845	(5.591)
Taylor	135.702	116.584	(19.118)
Tucker	62.800	61.943	(.857)
Tyler	84.223	81.777	(2.446)
Upshur	195.305	194.833	(.472)
Wayne	378.099	358.071	(20.028)
Webster	110.603	103.930	(6.673)
Wetzel	168.122	165.807	(2.315)
Wirt	50.889	46.890	(3.999)
Wood	718.312	670.635	(47.677)
Wyoming	304.399	297.854	(6.545)
TOTALS	14,478.859	13,958.885	(519.974)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1990-1991.

**TABLE 19.**

County Service Personnel, Fiscal Year 1991-1992

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	127.872	127.706	(.166)
Berkeley	454.313	455.128	0.815
Boone	261.441	243.108	(18.333)
Braxton	129.312	120.292	(9.020)
Brooke	194.816	192.556	(2.260)
Cabell	621.045	636.867	15.822
Calhoun	83.090	76.685	(6.405)
Clay	105.100	99.162	(5.938)
Doddridge	73.795	58.548	(15.247)
Fayette	401.731	394.978	(6.753)
Gilmer	63.400	55.081	(8.319)
Grant	86.814	87.324	0.510
Greenbrier	274.345	252.722	(21.623)
Hampshire	134.394	130.617	(3.777)
Hancock	221.100	224.234	3.134
Hardy	84.015	81.264	(2.751)
Harrison	545.760	535.036	(10.724)
Jackson	232.335	229.428	(2.907)
Jefferson	255.165	249.906	(5.259)
Kanawha	1,468.749	1,485.563	16.814
Lewis	139.228	133.885	(5.343)
Lincoln	233.088	209.702	(23.386)
Logan	400.780	398.601	(2.179)
Marion	435.722	409.932	(25.790)
Marshall	275.670	269.589	(6.081)
Mason	220.483	211.460	(9.023)
Mercer	519.600	491.004	(28.596)
Mineral	204.592	204.710	0.118
Mingo	349.575	329.666	(19.909)
Monongalia	435.397	431.135	(4.262)
Monroe	94.480	87.912	(6.568)
Morgan	96.047	91.605	(4.442)
McDowell	359.600	347.651	(11.949)
Nicholas	239.591	228.496	(11.095)
Ohio	285.034	270.249	(14.785)
Pendleton	60.211	60.719	0.508
Pleasants	80.345	67.249	(13.096)
Pocahontas	83.004	68.288	(14.716)
Preston	266.774	256.362	(10.412)
Putnam	345.334	340.196	(5.138)
Raleigh	629.339	619.102	(10.237)
Randolph	214.851	214.480	(.371)
Ritchie	90.432	79.785	(10.647)
Roane	134.411	133.186	(1.225)
Summers	100.836	95.759	(5.077)
Taylor	121.940	120.115	(1.825)
Tucker	63.600	60.654	(2.946)
Tyler	82.466	79.086	(3.380)
Upshur	194.305	193.463	(.842)
Wayne	371.573	353.215	(18.358)
Webster	104.000	99.725	(4.275)
Wetzel	166.852	162.364	(4.488)
Wirt	50.377	46.236	(4.141)
Wood	669.290	653.972	(15.318)
Wyoming	293.684	290.977	(2.707)
TOTALS	14,231.103	13,846.735	(384.368)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1991-1992.

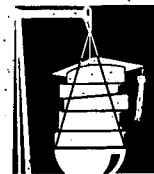


TABLE 20.

County Service Personnel, Fiscal Year 1992-1993

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	128.872	127.872	(1.000)
Berkeley	460.845	454.313	(6.532)
Boone	238.995	233.659	(5.336)
Braxton	124.701	118.086	(6.615)
Brooke	190.954	192.172	1.218
Cabell	624.120	618.961	(5.159)
Calhoun	79.960	76.502	(3.458)
Clay	106.600	100.330	(6.270)
Doddridge	75.845	61.203	(14.642)
Fayette	402.349	396.621	(5.728)
Gilmer	63.700	55.264	(8.436)
Grant	88.315	86.814	(1.501)
Greenbrier	268.471	254.456	(14.015)
Hampshire	141.474	131.321	(10.153)
Hancock	222.150	221.100	(1.050)
Hardy	81.615	78.937	(2.678)
Harrison	546.333	534.769	(11.564)
Jackson	230.435	229.409	(1.026)
Jefferson	271.315	255.165	(16.150)
Kanawha	1,415.100	1,453.803	38.703
Lewis	131.200	129.248	(1.952)
Lincoln	230.584	203.940	(26.644)
Logan	403.183	390.820	(12.363)
Marion	412.365	401.996	(10.369)
Marshall	273.370	260.815	(12.555)
Mason	227.043	206.396	(20.647)
Mercer	472.756	480.515	7.759
Mineral	201.972	201.236	(736)
Mingo	352.608	322.590	(30.018)
Monongalia	429.143	432.080	2.937
Monroe	96.594	88.479	(8.115)
Morgan	98.104	93.853	(4.251)
McDowell	354.185	329.571	(24.614)
Nicholas	243.934	229.910	(14.024)
Ohio	267.182	267.535	0.353
Pendleton	61.356	60.211	(1.145)
Pleasants	78.535	67.081	(11.454)
Pocahontas	81.412	67.452	(13.960)
Preston	257.671	243.442	(14.229)
Putnam	348.229	345.334	(2.895)
Raleigh	613.528	617.958	4.430
Randolph	217.271	208.907	(8.364)
Ritchie	89.878	80.645	(9.233)
Roane	133.151	131.963	(1.188)
Summers	96.836	95.147	(1.689)
Taylor	120.445	121.293	0.848
Tucker	64.600	60.660	(3.940)
Tyler	83.118	79.097	(4.021)
Upshur	188.805	189.382	0.577
Wayne	355.434	344.925	(10.509)
Webster	95.527	95.270	(257)
Wetzel	161.182	158.390	(2.792)
Wirt	51.364	47.168	(4.196)
Wood	663.057	646.666	(16.391)
Wyoming	281.809	285.072	3.263
TOTALS	13,999.580	13,665.804	(333.776)

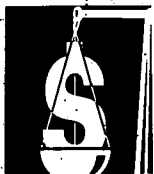
Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1992-1993.

**TABLE 21.**

County Service Personnel: Fiscal Year 1993-1994

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	125.078	126.238	1.160
Berkeley	475.150	460.845	(14.305)
Boone	239.060	228.525	(10.535)
Braxton	125.066	116.252	(8.814)
Brooke	187.759	188.730	0.971
Cabell	625.298	618.090	(7.208)
Calhoun	79.323	75.665	(3.658)
Clay	113.600	98.656	(14.944)
Doddridge	74.733	58.162	(16.571)
Fayette	390.806	388.597	(2.209)
Gilmer	62.850	55.968	(6.882)
Grant	89.316	86.336	(2.980)
Greenbrier	268.918	248.506	(20.412)
Hampshire	141.591	135.435	(6.156)
Hancock	229.950	222.150	(7.800)
Hardy	82.165	81.615	(.550)
Harrison	537.110	531.929	(5.181)
Jackson	228.006	228.200	0.194
Jefferson	282.840	267.903	(14.937)
Kanawha	1,429.337	1,415.100	(14.237)
Lewis	132.325	128.200	(4.125)
Lincoln	224.364	199.998	(24.366)
Logan	390.124	379.453	(10.671)
Marion	395.986	395.168	(.818)
Marshall	270.025	259.700	(10.325)
Mason	219.348	202.653	(16.695)
Mercer	460.526	467.233	6.707
Mineral	203.576	201.972	(1.604)
Mingo	347.403	316.161	(31.242)
Monongalia	427.212	429.143	1.931
Monroe	96.019	86.968	(9.051)
Morgan	97.616	93.072	(4.544)
McDowell	297.150	313.318	16.168
Nicholas	238.238	229.145	(9.093)
Ohio	277.885	267.182	(10.703)
Pendleton	60.193	60.943	0.750
Pleasants	79.535	67.188	(12.347)
Pocahontas	76.049	66.631	(9.418)
Preston	253.529	239.760	(13.769)
Putnam	351.408	348.229	(3.179)
Raleigh	612.583	611.230	(1.353)
Randolph	213.551	208.466	(5.085)
Ritchie	102.030	80.993	(21.037)
Roane	136.996	131.214	(5.782)
Summers	90.386	92.021	1.635
Taylor	123.345	119.008	(4.337)
Tucker	64.450	61.031	(3.419)
Tyler	83.518	77.098	(6.420)
Upshur	187.605	188.548	0.943
Wayne	350.086	349.351	(.735)
Webster	97.265	92.573	(4.692)
Wetzel	154.561	157.366	2.805
Wirt	51.364	49.066	(2.298)
Wood	680.424	642.250	(38.174)
Wyoming	269.671	276.800	7.129
TOTALS	13,904.302	13,522.034	(382.268)

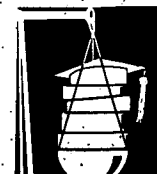
Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1993-1994.

**TABLE 22.**

County Service Personnel: Fiscal Year 1994-1995

County	Number Employed	Number Funded	Number Under or (Over) Funding Limit
Barbour	125.509	122.005	(3.504)
Berkeley	482.060	470.175	(11.885)
Boone	241.635	223.238	(18.397)
Braxton	127.166	117.112	(10.054)
Brooke	189.522	183.476	(6.046)
Cabell	630.823	604.561	(26.262)
Calhoun	78.110	75.653	(2.457)
Clay	102.200	97.266	(4.934)
Doddridge	74.384	59.557	(14.827)
Fayette	391.983	383.725	(8.258)
Gilmer	61.000	54.236	(6.764)
Grant	84.024	85.741	1.717
Greenbrier	267.165	250.036	(17.129)
Hampshire	144.429	137.289	(7.140)
Hancock	226.460	221.461	(4.999)
Hardy	83.665	82.165	(1.500)
Harrison	532.995	522.027	(10.968)
Jackson	227.130	227.434	0.304
Jefferson	281.654	270.451	(11.203)
Kanawha	1,399.501	1,409.420	9.919
Lewis	135.625	127.297	(8.328)
Lincoln	223.058	194.218	(28.840)
Logan	368.293	364.225	(4.068)
Marion	401.117	385.260	(15.857)
Marshall	273.047	257.237	(15.810)
Mason	222.628	201.013	(21.615)
Mercer	461.435	445.081	(16.354)
Mineral	210.866	202.666	(8.200)
Mingo	340.625	306.431	(34.194)
Monongalia	429.419	427.212	(2.207)
Monroe	90.351	86.983	(3.368)
Morgan	100.704	92.839	(7.865)
McDowell	300.900	297.150	(3.750)
Nicholas	239.540	224.425	(15.115)
Ohio	273.130	272.636	(0.494)
Pendleton	61.993	60.193	(1.800)
Pleasants	79.566	65.748	(13.818)
Pocahontas	74.271	66.685	(7.586)
Preston	246.351	231.752	(14.599)
Putnam	359.184	351.408	(7.776)
Raleigh	613.442	596.066	(17.376)
Randolph	221.425	209.304	(12.121)
Ritchie	99.840	80.765	(19.075)
Roane	135.213	130.897	(4.316)
Summers	95.252	86.616	(8.636)
Taylor	122.740	119.529	(3.211)
Tucker	64.450	60.518	(3.932)
Tyler	85.469	72.921	(12.548)
Upshur	187.005	185.425	(1.580)
Wayne	359.903	341.828	(18.075)
Webster	101.370	89.685	(11.685)
Wetzel	162.809	154.561	(8.248)
Wirt	51.464	49.851	(1.613)
Wood	653.225	634.099	(19.126)
Wyoming	270.709	264.154	(6.555)
TOTALS	13,867.834	13,333.706	(534.128)

Data Source: West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

**TABLE 23.****County Deficits****Number of Employees Over State Funding Limit****Fiscal Year 1994-1995**

County	Deficit	Aggregate Number of Employees Over State Funding Allowed
1. Braxton	\$ (431,974)	12.814
2. Clay	(214,171)	18.184
3. Grant	(119,799)	1.873
4. Hardy	(94,360)	3.500
5. Harrison	(757,689)	26.018
6. Lincoln	(200,993)	36.350
7. Mingo	(3,910,836)	102.514
8. Monroe	(362,573)	6.538
9. Nicholas	(314,728)	32.725
10. Pendleton	(167,135)	5.140
11. Randolph	(516,905)	13.681
12. Ritchie	(197,133)	24.385
13. Roane	(16,753)	8.816
14. Summers	(281,951)	10.286
15. Tucker	(96,759)	4.602
16. Webster	(273,826)	14.225

Data Source: Unaudited Financial Statements of the respective counties and West Virginia Department of Education, "Final Computations, Public School Support Program Supplemental Information," 1994-1995.

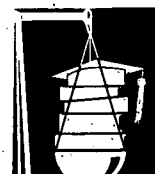


TABLE 24.

Excess Levy Revenue Per Pupil
Fiscal Year 1994-1995

County	Calculated Excess Levy Collections	Enrollment	Excess Levy Revenues Per Pupil
1. Pleasants	\$2,475,497	1,428	\$1,734
2. Marshall	7,268,434	5,872	1,238
3. Boone	5,156,996	4,893	1,054
4. Hancock	5,048,566	4,978	1,014
5. Kanawha	31,668,713	32,559	973
6. Tyler	1,558,921	1,666	936
7. Mason	4,334,976	4,636	935
8. Cabell	12,781,206	14,000	913
9. Morgan	1,979,101	2,178	909
10. Jefferson	5,687,465	6,340	897
11. Putnam	7,366,465	8,362	881
12. Brooke	3,566,581	4,060	878
13. Mingo	5,952,629	6,781	878
14. Berkeley	8,999,140	11,036	815
15. Jackson	4,041,021	5,152	784
16. Ohio	4,924,784	6,327	778
17. Harrison	9,170,519	11,818	776
18. Doddridge	1,058,059	1,396	758
19. Marion	6,346,677	8,881	715
20. Wood	10,472,185	14,645	715
21. Wyoming	3,756,602	5,771	651
22. Raleigh	8,655,485	13,322	650
23. Mercer	6,385,618	10,235	624
24. Mineral	2,904,913	4,695	619
25. Wayne	4,609,275	7,751	595
26. Lewis	1,728,286	2,931	590
27. Wetzell	2,149,263	3,744	574
28. Fayette	4,902,252	8,579	571
29. Logan	4,531,845	7,967	569
30. Monongalia	5,344,960	9,923	539
31. Ritchie	917,057	1,859	493
32. McDowell	3,132,543	6,522	480
33. Lincoln	1,924,852	4,371	440
34. Greenbrier	2,324,965	5,822	399
35. Gilmer	485,548	1,268	383
36. Wirt	443,463	1,182	375
37. Hampshire	1,139,049	3,256	350
38. Nicholas	1,507,886	5,083	297
39. Taylor	784,057	2,757	284

Data Source: School Finance Division, West Virginia Department of Education.

**TABLE 25.****Student Density Ranking
Sparsely Populated Counties**

County	Students per Square Mile	County	Students per Square Mile
1. Pocahontas	1.64	15. Summers	5.27
2. Pendleton	2.09	16. Calhoun	5.96
3. Tucker	3.32	17. Greenbrier	6.01
4. Hardy	3.38	18. Clay	6.21
5. Webster	3.70	19. Roane	6.34
6. Gilmer	3.84	20. Tyler	6.65
7. Grant	3.95	21. Lewis	7.53
8. Ritchie	4.10	22. Nicholas	7.82
9. Monroe	4.31	23. Barbour	8.15
10. Doddridge	4.35	24. Preston	8.28
11. Randolph	4.83	25. Morgan	9.77
12. Wirt	5.03	26. Boone	9.91
13. Braxton	5.19	27. Lincoln	9.96
14. Hampshire	5.21		

Note: Sparsely populated counties are defined as counties with 10 students or fewer per square mile, based on 1994-1995 enrollment.

TABLE 26.**Student Density Ranking
Counties Above 10 Students Per Square Mile 1994-95**

County	Students per Square Mile	County	Students per Square Mile
1. Mason	10.41	15. Raleigh	22.44
2. Wetzel	10.54	16. Putnam	24.46
3. Pleasants	10.75	17. Mercer	24.93
4. Jackson	10.94	18. Monongalia	28.22
5. Wyoming	11.50	19. Harrison	29.42
6. Upshur	12.13	20. Marion	29.43
7. McDowell	12.19	21. Jefferson	31.35
8. Fayette	13.22	22. Berkeley	35.71
9. Mineral	14.57	23. Kanawha	36.54
10. Wayne	15.57	24. Wood	39.56
11. Taylor	15.70	25. Brooke	43.95
12. Mingo	16.00	26. Cabell	50.00
13. Logan	17.49	27. Hancock	56.43
14. Marshall	19.25	28. Ohio	58.20

**TABLE 27.****Counties Without an Excess Levy 1994-95**

County	Enrollment	Students per Square Mile
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1. Barbour	2,794	8.15
2. Braxton	2,684	5.19
3. Calhoun	1,644	5.96
4. Clay	2,151	6.21
5. Grant	1,896	3.95
6. Hardy	1,926	3.38
7. Monroe	1,903	4.31
8. Pendleton	1,462	2.09
9. Pocahontas	1,537	1.64
10. Preston	5,212	8.28
11. Randolph	4,895	4.83
12. Roane	3,070	6.34
13. Summers	1,939	5.27
14. Tucker	1,396	3.32
15. Upshur	4,158	12.13
16. Webster	2,010	3.70

Note: All but Upshur County are "sparsely populated"
(10 students or fewer per square mile).



TABLE 28.

County Boards of Education. Transportation Costs.

Fiscal Year 1989-1990

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$100,337	\$125,421	\$25,084
Berkeley	429,166	536,458	107,292
Boone	347,395	434,244	86,849
Braxton	201,213	251,516	50,303
Brooke	202,558	253,198	50,640
Cabell	453,413	566,766	113,353
Calhoun	124,730	155,913	31,183
Clay	319,262	399,078	79,816
Doddridge	96,661	120,826	24,165
Fayette	443,527	554,409	110,882
Gilmer	71,198	88,998	17,800
Grant	69,417	86,771	17,354
Greenbrier	214,817	268,521	53,704
Hampshire	197,996	247,495	49,499
Hancock	215,054	268,818	53,764
Hardy	112,949	141,186	28,237
Harrison	374,162	467,703	93,541
Jackson	241,086	301,358	60,272
Jefferson	307,306	384,133	76,827
Kanawha	729,367	911,709	182,342
Lewis	76,724	95,905	19,181
Lincoln	330,464	413,080	82,616
Logan	359,088	448,860	89,772
Marion	336,127	420,159	84,032
Marshall	308,353	385,441	77,088
Mason	222,631	278,289	55,658
Mercer	400,904	501,130	100,226
Mineral	215,541	269,426	53,885
Mingo	282,439	353,049	70,610
Monongalia	398,388	497,985	99,597
Monroe	82,966	103,708	20,742
Morgan	96,331	120,414	24,083
McDowell	342,475	428,094	85,619
Nicholas	324,527	405,659	81,132
Ohio	185,705	232,131	46,426
Pendleton	118,763	148,454	29,691
Pleasants	83,717	104,646	20,929
Pocahontas	109,827	137,284	27,457
Preston	246,146	307,683	61,537
Putnam	361,923	452,404	90,481
Raleigh	798,086	997,608	199,522
Randolph	180,678	225,848	45,170
Ritchie	93,263	116,579	23,316
Roane	190,148	237,685	47,537
Summers	126,887	158,609	31,722
Taylor	148,148	185,185	37,037
Tucker	69,991	87,489	17,498
Tyler	125,658	157,073	31,415
Upshur	151,498	189,373	37,875
Wayne	521,805	652,256	130,451
Webster	127,345	159,181	31,836
Wetzel	135,896	169,870	33,974
Wirt	40,246	50,308	10,062
Wood	630,600	788,250	157,650
Wyoming	359,945	449,931	89,986
TOTALS	\$13,834,847	\$17,293,567	\$3,458,720

Data Source: School Finance Division, West Virginia Department of Education.



TABLE 29.

County Boards of Education. Transportation Costs.
Fiscal Year 1990-1991

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$ 122,083	\$ 152,604	\$ 30,521
Berkeley	393,992	492,490	98,498
Boone	369,744	462,180	92,436
Braxton	221,477	276,846	55,369
Brooke	190,205	237,756	47,551
Cabell	526,586	658,232	131,646
Calhoun	130,530	163,163	32,633
Clay	349,415	436,769	87,354
Doddridge	106,342	132,928	26,586
Fayette	475,956	594,945	118,989
Gilmer	81,849	102,311	20,462
Grant	70,989	88,736	17,747
Greenbrier	206,736	258,420	51,684
Hampshire	233,790	292,238	58,448
Hancock	218,611	273,264	54,653
Hardy	133,524	166,905	33,381
Harrison	368,957	461,196	92,239
Jackson	258,106	322,633	64,527
Jefferson	340,842	426,053	85,211
Kanawha	692,964	866,205	173,241
Lewis	96,400	120,500	24,100
Lincoln	398,174	497,718	99,544
Logan	363,342	454,178	90,836
Marion	460,420	575,525	115,105
Marshall	292,935	366,169	73,234
Mason	215,081	268,851	53,770
Mercer	405,085	506,356	101,271
Mineral	217,979	272,474	54,495
Mingo	321,529	401,911	80,382
Monongalia	474,443	593,054	118,611
Monroe	153,151	191,439	38,288
Morgan	80,178	100,222	20,044
McDowell	335,997	419,996	83,999
Nicholas	371,527	464,409	92,882
Ohio	236,008	295,010	59,002
Pendleton	101,914	127,393	25,479
Pleasants	85,344	106,680	21,336
Pocahontas	105,009	131,261	26,252
Preston	283,378	354,223	70,845
Putnam	380,164	475,205	95,041
Raleigh	747,751	934,689	186,938
Randolph	348,531	435,664	87,133
Ritchie	121,148	151,435	30,287
Roane	194,495	243,119	48,624
Summers	131,878	164,848	32,970
Taylor	166,730	208,413	41,683
Tucker	75,838	94,798	18,960
Tyler	115,994	144,993	28,999
Upshur	173,261	216,576	43,315
Wayne	552,352	690,440	138,088
Webster	132,458	165,573	33,115
Wetzel	180,654	225,818	45,164
Wirt	47,998	59,998	12,000
Wood	674,956	843,695	168,739
Wyoming	321,030	401,288	80,258
TOTALS	\$14,855,830	\$18,569,795	\$3,713,965

Data Source: School Finance Division, West Virginia Department of Education.



TABLE 30.

County Boards of Education. Transportation Costs.

Fiscal Year 1991-1992

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$ 114,239	\$ 142,799	\$ 28,560
Berkeley	454,534	568,168	113,634
Boone	344,174	430,218	86,044
Braxton	192,791	240,989	48,198
Brooke	134,098	167,623	33,525
Cabell	536,326	670,408	134,082
Calhoun	118,075	147,594	29,519
Clay	322,640	403,300	80,660
Doddridge	101,727	127,159	25,432
Fayette	419,317	524,146	104,829
Gilmer	97,433	121,791	24,358
Grant	66,586	83,233	16,647
Greenbrier	196,333	245,416	49,083
Hampshire	202,444	253,055	50,611
Hancock	170,162	212,703	42,541
Hardy	118,701	148,376	29,675
Harrison	355,336	444,170	88,834
Jackson	277,486	346,858	69,372
Jefferson	319,342	399,178	79,836
Kanawha	757,431	946,789	189,358
Lewis	82,664	103,330	20,666
Lincoln	304,051	380,064	76,013
Logan	363,103	453,879	90,776
Marion	357,017	446,271	89,254
Marshall	264,128	330,160	66,032
Mason	194,364	242,955	48,591
Mercer	347,099	433,874	86,775
Mineral	220,555	275,694	55,139
Mingo	291,134	363,918	72,784
Monongalia	472,480	590,600	118,120
Monroe	89,593	111,991	22,398
Morgan	76,012	95,015	19,003
McDowell	295,139	368,924	73,785
Nicholas	329,254	411,568	82,314
Ohio	165,703	207,129	41,426
Pendleton	105,812	132,265	26,453
Pleasants	81,255	101,569	20,314
Pocahontas	92,795	115,994	23,199
Preston	309,617	387,021	77,404
Putnam	325,473	406,841	81,368
Raleigh	655,276	819,095	163,819
Randolph	217,792	272,240	54,448
Ritchie	111,277	139,096	27,819
Roane	182,336	227,920	45,584
Summers	108,579	135,724	27,145
Taylor	152,810	191,013	38,203
Tucker	57,069	71,336	14,267
Tyler	123,104	153,880	30,776
Upshur	154,071	192,589	38,518
Wayne	447,726	559,658	111,932
Webster	109,205	136,506	27,301
Wetzel	179,945	224,931	44,986
Wirt	34,191	42,739	8,548
Wood	648,653	810,816	162,163
Wyoming	367,674	459,593	91,919
TOTALS	\$13,616,131	\$17,020,171	\$3,404,040

Data Source: School Finance Division, West Virginia Department of Education.



TABLE 31.

County Boards of Education. Transportation Costs.
Fiscal Year 1992-1993

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$ 104,915	\$ 131,144	\$ 26,229
Berkeley	402,874	503,593	100,719
Boone	363,341	454,176	90,835
Braxton	206,855	258,569	51,714
Brooke	151,602	189,503	37,901
Cabell	476,883	596,104	119,221
Calhoun	119,450	149,313	29,863
Clay	320,751	400,939	80,188
Doddridge	109,273	136,591	27,318
Fayette	530,245	662,806	132,561
Gilmer	82,416	103,020	20,604
Grant	64,085	80,106	16,021
Greenbrier	177,847	222,309	44,462
Hampshire	180,509	225,636	45,127
Hancock	193,212	241,515	48,303
Hardy	106,354	132,943	26,589
Harrison	282,446	353,058	70,612
Jackson	209,719	262,149	52,430
Jefferson	308,400	385,500	77,100
Kanawha	871,560	1,089,450	217,890
Lewis	76,596	95,745	19,149
Lincoln	308,233	385,291	77,058
Logan	338,322	422,903	84,581
Marion	281,800	352,250	70,450
Marshall	264,585	330,731	66,146
Mason	182,965	228,706	45,741
Mercer	383,712	479,640	95,928
Mineral	197,181	246,476	49,295
Mingo	312,790	390,988	78,198
Monongalia	561,663	702,079	140,416
Monroe	74,902	93,628	18,726
Morgan	70,798	88,498	17,700
McDowell	257,028	321,285	64,257
Nicholas	352,475	440,594	88,119
Ohio	171,278	214,098	42,820
Pendleton	92,537	115,671	23,134
Pleasants	66,881	83,601	16,720
Pocahontas	92,864	116,080	23,216
Preston	286,933	358,666	71,733
Putnam	333,397	416,746	83,349
Raleigh	625,914	782,393	156,479
Randolph	179,780	224,725	44,945
Ritchie	127,207	159,009	31,802
Roane	174,949	218,686	43,737
Summers	115,497	144,371	28,874
Taylor	165,109	206,386	41,277
Tucker	52,966	66,208	13,242
Tyler	112,651	140,814	28,163
Upshur	189,739	237,174	47,435
Wayne	516,468	645,585	129,117
Webster	106,247	132,809	26,562
Wetzel	159,827	199,784	39,957
Wirt	37,308	46,635	9,327
Wood	632,805	791,006	158,201
Wyoming	429,697	537,121	107,424
TOTALS	\$13,595,841	\$16,994,806	\$3,398,965

Data Source: School Finance Division, West Virginia Department of Education.

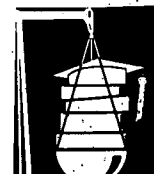


TABLE 32.

County Boards of Education. Transportation Costs.

Fiscal Year 1993-1994

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$114,060	\$142,575	\$28,515
Berkeley	424,036	530,045	106,009
Boone	324,808	406,010	81,202
Braxton	198,551	248,189	49,638
Brooke	108,774	135,968	27,194
Cabell	436,110	545,138	109,028
Calhoun	110,722	138,403	27,681
Clay	287,386	359,233	71,847
Doddridge	89,018	111,273	22,255
Fayette	448,211	560,264	112,053
Gilmer	77,874	97,343	19,469
Grant	68,173	85,216	17,043
Greenbrier	172,186	215,233	43,047
Hampshire	184,617	230,771	46,154
Hancock	193,805	242,256	48,451
Hardy	110,712	138,390	27,678
Harrison	308,572	385,715	77,143
Jackson	219,115	273,894	54,779
Jefferson	242,921	303,651	60,730
Kanawha	736,836	921,045	184,209
Lewis	81,125	101,406	20,281
Lincoln	268,151	335,189	67,038
Logan	358,286	447,858	89,572
Marion	300,271	375,339	75,068
Marshall	228,542	285,678	57,136
Mason	171,038	213,798	42,760
Mercer	328,357	410,446	82,089
Mineral	167,435	209,294	41,859
Mingo	274,478	343,098	68,620
Monongalia	483,771	604,714	120,943
Monroe	51,411	64,264	12,853
Morgan	57,753	72,191	14,438
McDowell	248,591	310,739	62,148
Nicholas	334,786	418,483	83,697
Ohio	147,831	184,789	36,958
Pendleton	89,336	111,670	22,334
Pleasants	101,810	127,263	25,453
Pocahontas	92,256	115,320	23,064
Preston	268,967	336,209	67,242
Putnam	298,330	372,913	74,583
Raleigh	552,878	691,098	138,220
Randolph	136,621	170,776	34,155
Ritchie	115,912	144,890	28,978
Roane	160,580	200,725	40,145
Summers	83,227	104,034	20,807
Taylor	120,068	150,085	30,017
Tucker	60,129	75,161	15,032
Tyler	110,708	138,385	27,677
Upshur	127,286	159,108	31,822
Wayne	501,180	626,475	125,295
Webster	98,965	123,706	24,741
Wetzel	178,233	222,791	44,558
Wirt	34,529	43,161	8,632
Wood	564,100	705,125	141,025
Wyoming	301,234	376,543	75,309
TOTALS	\$12,354,662	\$15,443,336	\$3,088,674

Data Source: School Finance Division, West Virginia Department of Education.



TABLE 33.

County Boards of Education. Transportation Costs.
Fiscal Year 1994-1995

County	State Allowance For Costs	Operation & Maintenance Costs	Estimated "Unfunded" Costs
Barbour	\$113,465	\$141,831	\$28,366
Berkeley	464,814	581,017	116,203
Boone	276,276	345,345	69,069
Braxton	206,155	257,694	51,539
Brooke	41,473	51,841	10,368
Cabell	526,236	657,795	131,559
Calhoun	108,521	135,651	27,130
Clay	294,967	368,709	73,742
Doddridge	104,861	131,076	26,215
Fayette	465,872	582,340	116,468
Gilmer	81,681	102,101	20,420
Grant	61,647	77,059	15,412
Greenbrier	193,868	242,335	48,467
Hampshire	153,584	191,980	38,396
Hancock	159,213	199,016	39,803
Hardy	97,735	122,169	24,434
Harrison	289,222	361,528	72,306
Jackson	272,111	340,139	68,028
Jefferson	269,515	336,894	67,379
Kanawha	795,270	994,088	198,818
Lewis	89,982	112,478	22,496
Lincoln	312,806	391,008	78,202
Logan	351,214	439,018	87,804
Marion	362,736	453,420	90,684
Marshall	241,360	301,700	60,340
Mason	164,976	206,220	41,244
Mercer	331,331	414,164	82,833
Mineral	177,396	221,745	44,349
Mingo	250,732	313,415	62,683
Monongalia	459,785	574,731	114,946
Monroe	67,113	83,891	16,778
Morgan	59,011	73,764	14,753
McDowell	161,912	202,390	40,478
Nicholas	484,767	605,959	121,192
Ohio	156,650	195,813	39,163
Pendleton	89,076	111,345	22,269
Pleasants	85,466	106,833	21,367
Pocahontas	90,814	113,518	22,704
Preston	259,338	324,173	64,835
Putnam	411,898	514,873	102,975
Raleigh	549,243	686,554	137,311
Randolph	160,885	201,106	40,221
Ritchie	124,464	155,580	31,116
Roane	178,943	223,679	44,736
Summers	86,111	107,639	21,528
Taylor	141,896	177,370	35,474
Tucker	65,194	81,492	16,298
Tyler	105,158	131,448	26,290
Upshur	145,470	181,838	36,368
Wayne	559,161	698,951	139,790
Webster	90,635	113,294	22,659
Wetzel	190,648	238,310	47,662
Wirt	31,620	39,525	7,905
Wood	566,603	708,254	141,651
Wyoming	260,543	325,679	65,136
TOTALS	\$12,841,423	\$16,051,785	\$3,210,362

Data Source: School Finance Division, West Virginia Department of Education.



TABLE 34.

County Boards of Education. Unreserved Deficit Fund Balances.
Fiscal Years 1990-1995

County	1990	1991	1992	1993	1994	1995
1. Barbour		(3,978)	(46,820)			
2. Berkeley	(2,422,526)					
3. Boone				(229,639)		
4. Braxton				(36,508)	(331,067)	(431,974)
5. Brooke						
6. Cabell						
7. Calhoun		(13,535)				
8. Clay	(45,559)	(14,451)	(22,766)	(253,109)	(199,629)	(214,171)
9. Doddridge				(98,366)	(201,395)	
10. Fayette						
11. Gilmer				(26,960)		
12. Grant					(138,335)	(119,799)
13. Greenbrier			(423,232)	(739,828)	(637,891)	
14. Hampshire				(81,917)		
15. Hancock						
16. Hardy				(19,292)	(214,169)	(94,360)
17. Harrison		(169,458)			(638,792)	(757,689)
18. Jackson						
19. Jefferson						
20. Kanawha	(2,283,400)	(2,644,585)	(623,696)	(147,389)		
21. Lewis						
22. Lincoln					(110,597)	(200,993)
23. Logan		(7,497)	(200,094)			
24. Marion						
25. Marshall						
26. Mason					(39,866)	
27. Mercer		(23,681)	(859,392)			
28. Mineral						
29. Mingo					(1,940,640)	(3,910,836)
30. Monongalia						
31. Monroe					(117,769)	(362,573)
32. Morgan						
33. McDowell						
34. Nicholas			(33,432)	(564,105)	(131,310)	(314,728)
35. Ohio						
36. Pendleton				(164,038)	(267,752)	(167,135)
37. Pleasants						
38. Pocahontas						
39. Preston				(106,212)		
40. Putnam						
41. Raleigh			(63,798)			
42. Randolph					(416,836)	(516,905)
43. Ritchie						(197,133)
44. Roane						(16,753)
45. Summers		(250,344)	(258,974)	(373,899)	(81,729)	(281,951)
46. Taylor	(484,058)	(860,729)	(90,484)			
47. Tucker		(187,151)	(30,614)		(49,675)	(96,759)
48. Tyler						
49. Upshur						
50. Wayne						
51. Webster		(87,847)	(331,307)		(238,927)	(273,826)
52. Wetzel						
53. Wirt						
54. Wood			(662,300)	(1,597,034)		
55. Wyoming	(562,353)	(736,936)	(695,299)			

Note: FY 1990-94 amounts are from Audited Financial Statements. The FY 1995 totals are from Unaudited Statements and may change when audited figures become available.



GLOSSARY OF TERMS

Adjusted Enrollment - The net enrollment plus twice the number of pupils enrolled for special education, including exceptional gifted, plus the number of pupils in grades nine through twelve enrolled for honors, advanced placement and gifted programs. No pupil may be counted more than three times for the purpose of determining adjusted enrollment.

Local Share - This is the amount of property tax revenue which is produced by levies, at specified rates, on all real property located in a county. Local share, therefore, represents the county's contribution to education costs on the basis of the value of its real property. State funding is provided to each county in an amount equal to the difference between the basic foundation program allowances and the local share.

Master Plan for Public Education - As a result of the class action suit filed in Kanawha County in 1975 and the subsequent Circuit Court decision, West Virginia's school financing system was found to be inadequate. A major response to the opinion was the development of and acceptance by the Court of a "Master Plan for Public Education," which was formally accepted for implementation on March 4, 1983. The plan was formulated by a committee of public and private sector representatives and contains detailed standards designed to raise the level of West Virginia's education system to satisfy the constitutionally adequate requirements as set forth by the Circuit Court. The Master Plan recommended a 17-year implementation schedule to bring the education system up to thorough and efficient standards; however, in its final order the Circuit Court stated it should be implemented at the earliest practicable time.

Net Enrollment - The number of pupils enrolled in special education programs,

kindergarten programs and grades one to twelve, inclusive, of the public schools of the county. It also includes certified adults enrolled in regular secondary vocational programs.

Property Tax Excess Levy - As provided for in West Virginia's Constitution (Article X, section 10), counties are authorized to increase, by as much as 100 percent, the maximum levy rates allowable for public schools. These increases are called excess levies and they must be approved by a majority vote. They are valid for up to five years. The excess levy revenues are not included as part of the local share of the basic foundation program and are not equalized. This means that, to the extent a county has an excess levy in effect, it does not share the additional money generated with the other counties.

Property Tax Reappraisal Program - Beginning July 1, 1993 and thereafter, the assessed valuation of all property was required to be 60 percent of the true and actual market value. The 60 percent level was achieved over a three year, phase-in period during which all properties in the state were reevaluated for property tax purposes.

Public School Support Program - Commonly referred to as the "State Aid Funding Formula" or "School Aid Formula," the basic foundation program consists of the total computed costs (allowances) for each of the following seven categories: (1) professional educators, (2) service personnel, (3) fixed charges, (4) transportation costs, (5) administrative costs, (6) other current expenses, substitute employees and faculty senates and (7) improvement of instructional programs.

School Building Authority - The state agency was established in 1988 for the purpose of providing funds for the construction and maintenance of school facilities to meet the educational needs of

the people of West Virginia in an efficient and economical manner.

Sparsely Populated - Those counties with 10 students or fewer per square mile of land area, based on 1994-1995 enrollment data, are considered to be sparsely populated.

Unfunded Mandates - Program costs which counties must provide without receiving explicit funding from the School Aid Formula are commonly referred to as unfunded mandates. Examples of these include full day kindergarten, some retirement system contributions and fire marshal fees.





About the West Virginia Education Fund

The West Virginia Education Fund is distinguished as the nation's first statewide education fund, founded in 1983 as a catalyst for private sector involvement in public school improvement. Its programs share a single focus: to assure that quality public school education is available to all children in West Virginia.

The West Virginia Education Fund accomplishes its mission by promoting cooperation and communication between the public schools and private sector, recognizing and encouraging excellence and innovation in teaching and the learning process, providing students and teachers with a realistic picture of the world of work and better understanding of the preparation needed for employment and providing understanding and data regarding critical education issues in West Virginia.

Because of its widely diverse and successful programs, the Education Fund is uniquely positioned to provide leadership in planning and carrying out systemic education reform initiatives. **The West Virginia Business and Education Alliance**, an affiliate of the national Business Roundtable, has provided training, networking, recognition and awards for Local School Improvement Councils. Additionally, the Alliance funded a study which examined what West Virginia's employers and higher education institutions expect students to know and be able to do when they graduate from high school.

Over 90 percent of the schools in the state are currently linked with business or community organizations as partners. The **Partnerships in Education Program** was initiated by the Fund and is nurtured on a continuing basis through training, shared examples and guidance. The goal of the program is to develop a mutually beneficial relationship and develop partnership goals set collectively by the business and school.

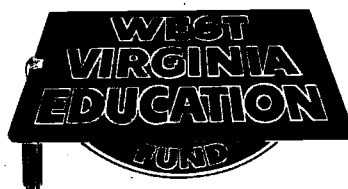
The **Education Policy Research Institute** at the Fund provides in-depth data on public education issues and is viewed as an unbiased, reliable source of information to be used in planning and decision making. The program officer has made presentations to legislative leadership and to legislative education oversight committees, conducted training sessions for county boards of education and spoken to many civic organizations on published studies. Research projects to date have investigated equitable school funding and effective elementary schools.

Read Aloud West Virginia, a volunteer program designed to develop lifetime readers by instilling a love of reading in children, is establishing county organizations to support Read Aloud activities in each of the 55 counties. Training and materials are provided for members of these county groups.

Teacher confidence in the Education Fund has been developed over the years through the **Minigrants for Classroom Projects Program**. Minigrants are small, competitive grants awarded to teachers in support of their innovative projects that directly involve and affect students and for innovative ideas for which no public funds are available. "Day-On-Campus" funding, for elementary and middle school student tours of college campuses, has contributed to awareness of higher education opportunities in West Virginia. Other elements of the **College Bound Program** include a scholarship directory and a computerized college catalog for students. The emphasis of this program is to increase the level of college attendance in West Virginia.

The effect of the Education Fund on the public schools in West Virginia has been significant. The results are greater public involvement in schools, reduced isolation of the schools from their communities, enhanced learning experiences for the children in the schools and increased college attendance.

The Education Fund's efforts are financed through contributions from business and industry, individuals and foundations.



West Virginia Education Fund
The Nation's First Statewide Education Fund

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